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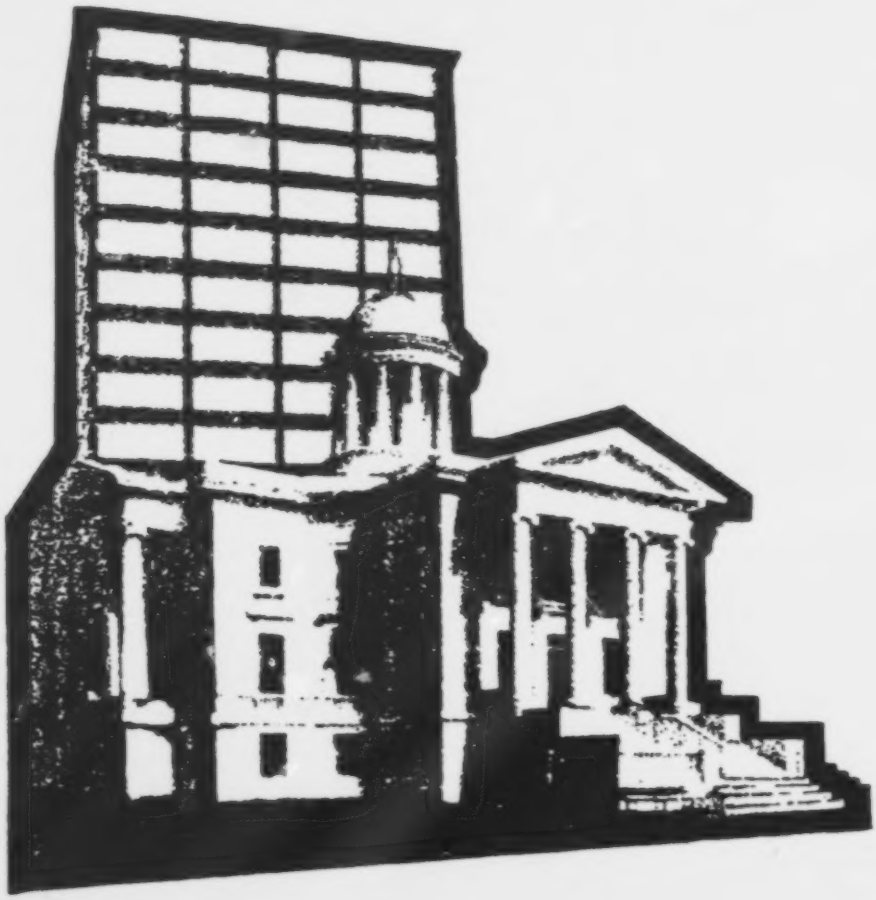
GOVERNMENT FINANCES

State Government Finances in 1988



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Acknowledgments

This report was prepared in the Governments Division by the Finance Branch headed by **Henry S. Wulf**, under the direction of **Vance Kane**, Acting Chief, Governments Division. Data were reviewed by **Donna A. Hirsch**.

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State Government Finances in 1988

Issued December 1989

U.S. Department of Commerce
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Michael R. Darby, Under Secretary
for Economic Affairs

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Introduction

Special Note: The statistics in this report from the 1988 Annual Survey of Government Finances incorporate changes in classification, procedures, and presentation that vary from previous publications in this series. Four areas especially are affected: miscellaneous general revenue; highway current operations and capital outlay; indebtedness data including functional detail, offsets to debt and net debt; and available detail on cash and security holdings. Appendix B contains a detailed explanation of these changes.

The United States Bureau of the Census conducts an Annual Survey of Government Finances as authorized by law under title 13, United States Code, Section 182. The 1988 survey, similar to other annual surveys and census of governments conducted for many years, covers the entire range of government finance activities—revenue, expenditure, debt, and assets. The 1988 Government Finance Series (Series GF88) contains 7 parts: No. 1, *State Government Tax Collections in 1988;* No. 2, *Finances of Employee-Retirement Systems of State and Local Governments in 1987-88;* No. 3, *State Government Finances in 1988;* No. 4, *City Government Finances in 1987-88;* No. 5, *Government Finances in 1987-88;* No. 8, *County Government Finances in 1987-88;* and No. 10, *Finances of Public School Systems in 1987-88.* The 1988 reports will not include an edition for No. 6, *Local Government Finances in Major County Areas: (year);* refer to tables in the 1987 Census of Government publication Volume 4, No. 5, *Compendium of Government Finances* for the latest available county area data.

This report (No. 3) provides a comprehensive summary of the annual survey findings for State governments as well as data for individual States. The tables present the details of: revenue by type; expenditure by object and function; indebtedness by term; and assets by purpose and type.

ORGANIZATION OF THIS REPORT

This introductory text describes the scope of the Census Bureau's government finance data collection activities, sources and limitations of data, and major findings of the 1987-88 survey.

Table 1 contains a historical comparison of State government finances for 3 years; this is the only prior year data in this volume. In table 2 you will find a national summary of expenditures by object and function. State-by-State financial summaries appear in table 3. All of the remaining tables in the report show data for the individual States. Table 4 starts the section on revenue with a summary and the publication continues with intergovernmental revenue detail in table 5, tax revenues in table 6, charges and miscellaneous general revenue in table 7, and insurance trust and enterprise revenues in table 8.

The expenditure section begins with a summary in table 9. Table 10 details the expenditure by character and object and tables 11 and 12 by function. Tables 13 and 14 show intergovernmental expenditure items. In table 15 the capital outlay data are shown by object and function. Tables 16 and 17 present data on State debt transactions and the functionalization of long-term debt. Cash and security details appear in table 18.

The remainder of the report shows speciálized data exhibits and derivative statistics. In tables 19 and 20 you will see liquor store transactions, while in table 21 you will find utility finances. Tables 22 through 25 report on insurance trust finances such as retirement (table 22), unemployment compensation (table 23), workers' compensation (table 24), and miscellaneous insurance trusts (table 25).

The derivative statistics show the financial data in relation to population (per capita) and income (per $1,000 of personal income). Tables 26 through 28 have per capita revenue, expenditure, and debt and assets calculations, respectively. Tables 29 through 31 follow the same pattern for data in relation to income, as do tables 32 through 34 displaying rankings of per capita data. Table 35 displays State-administered lottery information. You should refer to table 36 for the supplementary data on population and income that are used in the per capita and per $1,000 personal income calculations.

CONCEPTS

This report uses a number of terms that, in other contexts, might have different meanings. Further, some of the tabular presentations contain concepts that are not commonly used or easily understood. If the following—which is a limited attempt to explain some of these terms and ideas—does not provide sufficient information, please write to the Chief, Governments Division, U.S. Bureau of the Census, Washington, DC 20233.

Current Dollars

The statistics in this report, as in the others issued by the Bureau of the Census on Federal, State, and local

government finances, are in terms of current dollar amounts. They have not been adjusted for price and wage changes occurring through the years.

Fiscal Years

The financial statistics for 1988 in this volume relate to State government fiscal years which ended June 30, 1988, except for four States with other closing dates: Alabama and Michigan, September 30; New York, March 31; and Texas, August 31.

In certain cases some State government agencies, including a number of toll highway authorities, operate on a different fiscal year basis. In such instances, where data are not readily available for the basic State fiscal year, figures for these agencies are used which pertain to the agency fiscal year that ended within the period of the State's regular fiscal year.

Composition of Financial Amounts

Revenues and expenditures comprise actual receipts and payments (net of correcting transactions and recoveries of refunds) of a government and its agencies including government-operated enterprises, utilities, and public trust funds. Revenue and expenditure transactions exclude debt issuance and retirement, loans and investments, agency and private trust transactions, and internal transfers between funds of government.

Government financial data are presented within broad activity sectors, including general government, utilities, liquor stores, and insurance trust activities. General government includes all government revenue and expenditure except activities defined as utility, liquor stores, and insurance trust transactions. Other commercial-type operations of governments, such as port facilities, airports, toll highways, and housing projects, are part of the general government sector. Utilities are water supply, electric power, and gas supply systems, and transit facilities owned and operated by governments or operated under contract by a private firm whenever the government maintains day-to-day financial oversight. Liquor stores comprise dispensaries operated by 17 State governments. Insurance trust activities consist of publicly funded retirement systems for public employees, and specified government social insurance programs, such as unemployment compensation, workers' compensation, and State medical and disability funds.

Government Revenue Concepts

As noted above, revenue is reported net of recoveries and correcting transactions, and excludes amounts from debt issuance, internal transfers, and private trust transactions. The following examples illustrate some applications of this summary definition:

1. Tax revenue is reported in terms of gross collections minus tax refunds during the same period.
2. Receipts from issuance of debt, recoupment of previous loans, and sale of securities are not counted as revenue.
3. State governments act as agents of the Federal Government in withholding Federal income and social security taxes from their employees' pay; such amounts are excluded from State revenue and expenditure.
4. The Federal Treasury handles unemployment compensation accounts for the States; Federal agency transactions in connection with these funds are included with the State data.
5. Figures in this report include the gross transactions of business-type government corporations and agencies.

Taxes consist of compulsory contributions exacted by governments for public purposes. However, this reporting category excludes employer and employee payments for retirement and social insurance purposes (classed as insurance trust revenue) and special assessments, which are classed as nontax general revenue.

Charges and miscellaneous general revenue comprises all nontax revenue of governments from their own sources excluding nongeneral revenues from utilities, liquor stores, and insurance trusts. Most of this revenue is from charges for current services and sale of products in connection with general government activities. Such amounts are designated as current charges and are reported on a gross basis, without offset of the cost of producing or buying the commodities or services sold. Utility service charges are excluded here and reported under utility revenue.

Utility revenue and liquor stores revenue comprise amounts from sales of goods and services by such undertakings. Insurance trust revenue comprises only: (1) retirement and insurance contributions (including social insurance "taxes" and veterans' insurance "premiums") received from insured individuals and their government employers; and (2) earnings on investment assets of insurance trust funds. Employer contributions and other transfers made by the administering governments to their insurance trust funds are treated as intragovernmental transactions rather than government revenue or expenditure. However, to the extent that particular governments make payments as employers to insurance trust systems of other governments—for example, employer contributions by State governments to the Federal Social Security System (OASDHI) or local government payments to State-administered retirement systems—such amounts are included without special treatment, in the "revenue from contributions" of the various systems affected. In addition, Federal advances and contributions to State unemployment compensation funds have been included with unemployment compensation revenue.

Government Expenditure Concepts

The expenditure reporting categories comprise all amounts of money paid out by a government and its agencies, with the exception of amounts for debt retirement, and for loan, investment, agency, and private trust transactions. Note that expenditures include payments from all sources and funds, including amounts spent from borrowing and from previous period balances, as well as from current revenues. Included in this category are expenditures of business-type government corporations and agencies. Transactions not considered as expenditures include payments for debt retirement, extension of loans, purchase of securities, and payments to the Federal Government of monies withheld for income tax or Social Security (OASDHI) purposes.

The commonly used character and object (or use) categories this finance series employs are: intergovernmental expenditure, current operation, capital outlay, assistance and subsidies, interest on debt, insurance benefits and repayments, and salaries and wages.

Government expenditure for capital outlay is commonly financed by borrowing, but government revenue does not include receipts from borrowing. This, among other things, means that the relationship between totals of revenue and expenditure, as shown in this report, should not be considered a direct measure of the degree of budgetary "balance."

In addition to payments for goods, services, and capital items, total government expenditure includes sizable amounts of payments for which no services or products are directly received in return. A major portion of such payments comprises items reported here as assistance and subsidies. These amounts include only cash grants and not gifts of supplies, materials, or other grants-in-kind. The cost of items to be distributed in-kind is included in current operation expenditure as purchases of goods and services.

Insurance benefit and repayment amounts are limited to actual payments to insured persons and beneficiaries and, therefore, exclude as internal transfers contributions by governments to insurance trust funds they administer, and costs of administering insurance trust programs (which are classified as general expenditure).

Payments for salaries and wages consist of gross amounts paid to government employees before deductions for income tax, retirement contributions, charges for quarters or subsistence, or other purposes. They comprise only cash payments and exclude the value of subsistence, quarters, or other payments in-kind made to military personnel or other public employees. Salaries and wages are mainly for "current operation" but also include some amounts for force-account construction. Detailed statistics on civilian public employment and payrolls as of October appear in the annual report *Public Employment in 1988* (Series GE-88-1).

In presenting expenditures by function, this report attempts to show a more comprehensive picture by grouping related activities into broader classifications. For example, social services and income maintenance includes public welfare, hospitals, health, social insurance administration, and veterans' services. Transportation includes highways, airports, parking facilities, and water transport and terminals. The report does not provide totals for these larger categories because they are meant only as presentational guidelines and, except in a few instances, have no data precedents.

Expenditures for specific functions do not include any amounts for debt service costs. Interest payments on debt are not classified under particular functions for which debt may have been incurred, but rather are shown in the single "Interest" category.

Note that the functions cannot be equated specifically with one Federal or State government program. Medicaid, for example, is included in the larger "public welfare" function. Instead they represent broader activities of government that have remained virtually unchanged over many years so that as specific programs expand and contract they will remain useful for analytical purposes.

Further, these functions have utility beyond the limits of this specific report or other Bureau of the Census publications on government finances. The various phases of the census of governments, for example, including the organization and employment, use these same functions, making cross-analyses feasible. Understanding the specific functional categories requires close attention to the definitions in appendix A. The following discussion supplements, but does not supplant, that basic information.

Education

The education function, perhaps more than any other, emphasizes the intergovernmental flow of funds. Beside the direct expenditures made at the State government level, there are large intergovernmental education transfers that include: direct Federal grants-in-aid to schools as provided under the various "title" programs; State "foundation" aid; and Federal aid channeled through the State government to local schools.

State governments supply elementary and secondary education services directly in only a few limited instances. In Hawaii the State government provides all education services at that level; but in Alaska, while the State government provides a substantial proportion, some local governments also do this. The only other instance is in Maine where the State role is very limited in the direct provision of elementary and secondary education.

Institutions of higher education pertain to publicly operated universities, colleges, junior colleges, and other schools beyond the high school level. Expenditure shown under this heading includes gross amounts for auxiliary activities, such as dormitories, dining halls, and bookstores operated by public institutions of higher education. However, expenditure of such institutions' hospitals

serving the public and for agricultural experiment stations and extension services is reported under other functional categories.

Public Welfare

This activity includes institutional and noninstitutional assistance to the needy, plus the administration of such assistance. The degree to which States assume direct responsibility for public welfare services or delegate this to local governments varies.

Categorical cash assistance payments in this report include mainly maintenance assistance under the Federal program Aid to Families with Dependent Children Maintenance Assistance—State Aid (AFDC). All States participate in AFDC and the State matching requirements vary from about one-fifth to one-half of the Federal payments. The Federal Government administers directly those categorical welfare assistance programs for old age assistance, aid to the blind, and aid to the disabled that are now incorporated into the Supplemental Security Income program. State cash benefits supplementing these direct Federal welfare outlays are relatively small, occurring in only a few States.

General relief, which is wholly financed from State and local sources, makes up most of other cash assistance. Other public welfare spending includes: vendor payments under various public welfare programs, including the federally supported medical care program commonly known as Medicaid; institutional care for the needy; and administration of welfare activities.

Hospitals

Expenditures for hospital facilities directly operated by State governments and payments to private medical facilities belong here. Medical vendor payments provide some variation in classification; private purveyor payments made under welfare programs are classed as public welfare, but any services provided directly by a government through its hospital agency are included under this heading.

Transportation

Highways include provision and maintenance of highway facilities, including toll turnpikes, bridges, tunnels, and ferries, as well as regular roads and highways. These figures exclude interest on debt issued for highway purposes (included in interest on general debt) and highway policing costs (classified under police protection). Most State funds in this function go for regular highway facilities with the remainder for toll roads and bridges, which are generally administered by semi-autonomous agencies of the State governments.

Natural Resources

Natural resources include expenditures for conservation and development of agricultural, forest, fish and game, mineral, and similar resources. It also covers activities pertaining to agriculture including extension services and experiment stations, soil conservation, flood control, irrigation, and drainage. However, water supply and electric utilities and State hydroelectric power activities are reported under utilities.

Police Protection

State payments for police and traffic safety activities are mainly for highway police.

Utilities and Liquor Stores

Utility expenditure and liquor stores expenditure comprise all spending involved in provision and conduct of such undertakings—i.e., acquisition of facilities, current operation (including the purchase of goods and services for resale), and interest on utility debt. State utility revenue means only charges received for services. Other revenues received by utilities—for example, interest earnings—are counted as general revenues of a government (see definitions in appendix A). Seventeen State governments operate liquor stores. Amounts reported in this financial category do not include revenue from State taxes which are collected through liquor monopoly systems, nor distinguishable expenditure for licensing and law enforcement activities in connection with these systems. Such amounts are treated as general revenue and general expenditure, respectively.

Insurance Trusts

Every State operates a system of unemployment insurance and one or more public employee-retirement systems. Most of the States also administer workers' compensation systems, and a few have other social insurance systems involving the payment of cash benefits from accumulated fund reserves. Transactions of these various systems—exclusive of administrative cost (treated as general expenditure) and of State contributions (classified as intragovernmental transactions)—are reported as insurance trust revenue and insurance trust expenditure. Only insurance benefits and repayments of contributions from insurance funds comprise insurance trust expenditure. Costs of administering insurance trust activities are classified as general expenditure. See the report *Employee-Retirement Systems of State and Local Governments: 1987-88* (GF88, No. 2) for additional specific information about employee-retirement systems.

The coverage in a number of State-administered employee retirement systems includes local government employees either exclusively or with State employees. The local government contributions to State systems to pay the local employee portion are included under insurance trust revenue. Although there is a flow of funds from one government to another, the census classification system does not count this as intergovernmental revenue because intergovernmental revenues are general revenues by definition.

Indebtedness

State government long-term debt includes general obligation bonds, guaranteed by the taxing power of the governments, as well as nonguaranteed indebtedness that pledges only some nontax source—rents, charges, or tolls for example—related to the bond purpose as credit. Governments have become very active in providing financial assistance to private and nonprofit organizations through the issuance of tax exempt bonds. This financial intermediation by State and local governments—designated in this report as public debt for private purposes—covers a variety of activities including industrial development aid, assistance to commercial and retail developers, single-family and multifamily housing development, hospital and health care facilities, and pollution abatement plant and equipment expenditures.

A significant classification change in the reporting of statistics on indebtedness took place effective with the 1978-79 Annual Survey of Government Finances. Prior to that time both original issues and related advance refunding issues were included as debt outstanding of the government. Amounts reported for debt outstanding and retired and for debt offsets now reflect the "redemption" of original issues of bonds when no longer carried in the official accounts of governments.

Lotteries

There were 27 State and local government lotteries in operation during fiscal year 1987-88. Two additional lotteries began in fiscal year 1988-89 and three more plan starting dates in fiscal year 1989-90. In this report, the amounts available for distribution from lottery proceeds to various government funds are included in the miscellaneous revenue total. Please refer to table 35 for detailed information on the income and apportionment of funds in individual lottery systems.

Intragovernmental and Intergovernmental Transactions

Intragovernmental flows—Census statistics ignore government fund structure to achieve comparability. Since the data for each individual government represent a consolidation of amounts for its various funds, payments between funds have been eliminated. Thus, for example, a government's employer contribution to a retirement fund it administers is not counted as expenditure, nor is the receipt of this contribution by the retirement fund considered as revenue. For census purposes, only the retirement benefits are classified as a government expenditure—insurance trust expenditure in this example.

State governments pay some interest on debt that is held as investment securities by insurance funds they administer. However, because of difficulty in identifying such transactions, this interest is counted as revenue in contravention of the rule about payments between funds.

Intergovernmental flows—Funds flowing between governments (subject to limited exceptions, mentioned below) are treated distinctively as intergovernmental revenue and intergovernmental expenditure. Mainly they represent grants-in-aid and the sharing) of tax proceeds, but also include payments in lieu of taxes and amounts for services performed by one government for another on a reimbursable or cost-sharing basis. Total revenue and total expenditure for an individual government, of course, include any intergovernmental amounts.

The value of intergovernmental aid "in-kind" is not treated as an intergovernmental revenue or expenditure. Furthermore, there are some kinds of transactions between governments that have not been isolated for special treatment here as intergovernmental in nature:

1. In situations where a government-administered employee-retirement system covers the employees of a second government, contributions by the latter are included, without distinction, as part of the "current operation" expenditure of the donor government and as "insurance trust revenue" of the donee government.
2. No attempt at special treatment has been applied to interest on outstanding debt that is paid to other governments holding the securities involved.
3. No special handling has been attempted for transactions where governments deal as ordinary suppliers and customers—e.g., in purchasing property, utility services, or supplies from one another. Under this method, where one government buys water or electricity from a second, the entire transaction is classified as utility with no intergovernmental component.

RELATION TO NATIONAL INCOME STATISTICS

Figures on State and local government "receipts" and "expenditures" which appear in the national income and product statistics issued by the U.S. Department of Commerce, Bureau of Economic Analysis, are based primarily on Census Bureau data on "revenue" and "expenditure." However, there are differences in the totals and some of the components of the two sets of statistics owing to differences in concepts and timing. The principal areas of differences are:

1. Census statistics on government finances include, on a gross basis, revenue from sales and charges of publicly operated utilities, liquor stores, toll facilities and the like, and all expenditures of these undertakings. In the national income accounts, such commercial-type government activities are treated, in effect, as a part of the business sector of the economy. Accordingly, their charge revenue is excluded from "government receipts" and is applied as an offset to current government expenditures.

2. Census statistics on revenue and expenditure, respectively, include interest received on investments and interest paid on debt by State and local governments. In national income accounts, interest received is deducted from interest paid, and only the net interest paid is included in government expenditures.

3. In census statistics, revenues and benefit payments of unemployment compensation systems are classed as insurance trust amounts of State and local governments, while in national income accounts they are treated in the Federal Government sector.

4. Census figures include as revenue amounts from sale of real property, and as expenditure capital outlay amounts for purchase of land and existing structures. In national income accounts, such amounts are excluded.

5. In census data, employer contributions by State and local governments to self-administered employee-retirement systems are classed as intragovernmental transactions, and excluded from revenue and expenditure totals. In national income accounts, however, such "government contributions to self-administered social insurance funds" are included in revenue, and also in expenditure, as supplements to wage and salary payments.

A statistical reconciliation entitled "Relation of State and Local Government Receipts and Expenditures in the National Income and Product Accounts to Bureau of the Census Data" appears annually in the July issue (National Income Issue) of the U.S. Department of Commerce, Survey of Current Business.

SOURCES AND LIMITATIONS OF DATA

The statistics on State government finances shown in this report are based primarily on the annual Census Bureau survey of State finances for fiscal year 1988. Findings from that survey have been issued in various publications, with the most detailed figures appearing in this volume. Trained representatives of the U.S. Bureau of the Census compiled figures in detail from official records and reports of the various States for most of the State financial data. Data for tax revenue, some debt figures, and the finances of State-administered retirement and miscellaneous insurance trust systems came from mail canvasses. As with local school systems, the Integrated Postsecondary Education Data System, conducted by the National Center for Education Statistics in agreement with the Census Bureau, was the main source of State college and university data. The figures assembled by these various efforts were classified according to standard Census Bureau categories. Because of the collection methods and their relative importance, the State financial data received an intensive review.

Data on the finances of unemployment compensation systems were obtained from the Employment and Training Administration of the U.S. Department of Labor.

Reporting on government finances by the Bureau of the Census involves presentation of data in terms of uniform categories. Revenue items of the same kind are merged, for example, and expenditure amounts for similar purposes are combined also, regardless of the number of funds involved.

The financial data in this publication are limited in their coverage to State governments and provide no measure of local government finances as such, except indirectly through the reporting of State intergovernmental transactions. Financial statistics covering both State and local governments, including comparative data for key items on a State-by-State basis, will appear in the report, *Government Finances in 1987-88* (GF-88-5).

Use caution in attempting to draw conclusions from direct comparisons of financial amounts for individual State governments. Some State governments directly administer certain activities which elsewhere are undertaken by local governments, with or without State fiscal aid. The fraction which State government amounts constitute of the consolidated State-local totals, therefore, differs materially from one State area to another.

Review Procedures

All data received an intensive examination for evidence of completeness, internal consistency, and a reasonable relation to figures reported for earlier periods. In addition to the manual review, a computer edit checked for impossible or improbable entries and identified in detail the differences with prior data. These procedures were designed to achieve, for the data reported here, a high standard of completeness and accuracy. Undoubtedly, however, some mistakes and inconsistencies of official reporting, or of Census Bureau handling of particular items, have escaped detection. Please inform the U.S. Bureau of the Census if the tables or data tapes reveal potential data problems.

Population Data

The Population Division, Bureau of the Census, provided all population data used in this report both as an exhibit and in calculating per capita amounts. They are published in the annual series *Current Population Reports, Population Estimates and Projections*.

Derivative Statistics

This report shows computations that use financial data in combination with population or personal income. These statistics on "per capita" or "per $1,000 of personal income" make excellent tools for comparative analyses. Before initiating this type of study, however,

refer to the portions of this text that focus on some of the difficulties inherent in this type of study—for example, the allocation of government responsibility.

The calculations themselves use population data and calendar year 1987 personal income data from the U.S. Department of Commerce, *Survey of Current Business* (August 1988). Table 36 contains a State listing of this information. In doing the arithmetic computations for per capita data, all original finance amounts were in whole dollars rounded to the nearest thousand and populations were in whole numbers. For the personal income calculations, finance amounts were rounded to the nearest thousand and income were rounded to the nearest million.

Statistical Nature of Data

Finance amounts presented in this publication are statistical in nature and do not represent an accounting statement. Therefore, a difference between an individual government's total revenues and expenditures does not necessarily indicate a "budget" surplus or deficit. Large capital outlay expenditures, debt issuance or retirement, changes in cash and security holdings, or the existence of a retirement system are all factors that might have an important influence on the balance between revenues and expenditures.

ADDITIONAL DATA AND INFORMATION

The Census Bureau makes available on magnetic tape the data used for this publication. The two available formats are: File A, individual State and local government records; and File B, 416 summary records for State and local governments by State, level, and type of government. For further information, write to Customer Services Branch, Data Users Services Division, U.S. Bureau of the Census, Washington, DC 20233 (telephone 301/763-4100).

MEANING OF SYMBOLS

The symbols in the tables have the following meanings:

-	Represents zero or rounds to zero.
(NA)	Not available.
(X)	Not applicable.

Figure 1
General Revenue of State Governments by Source: 1988

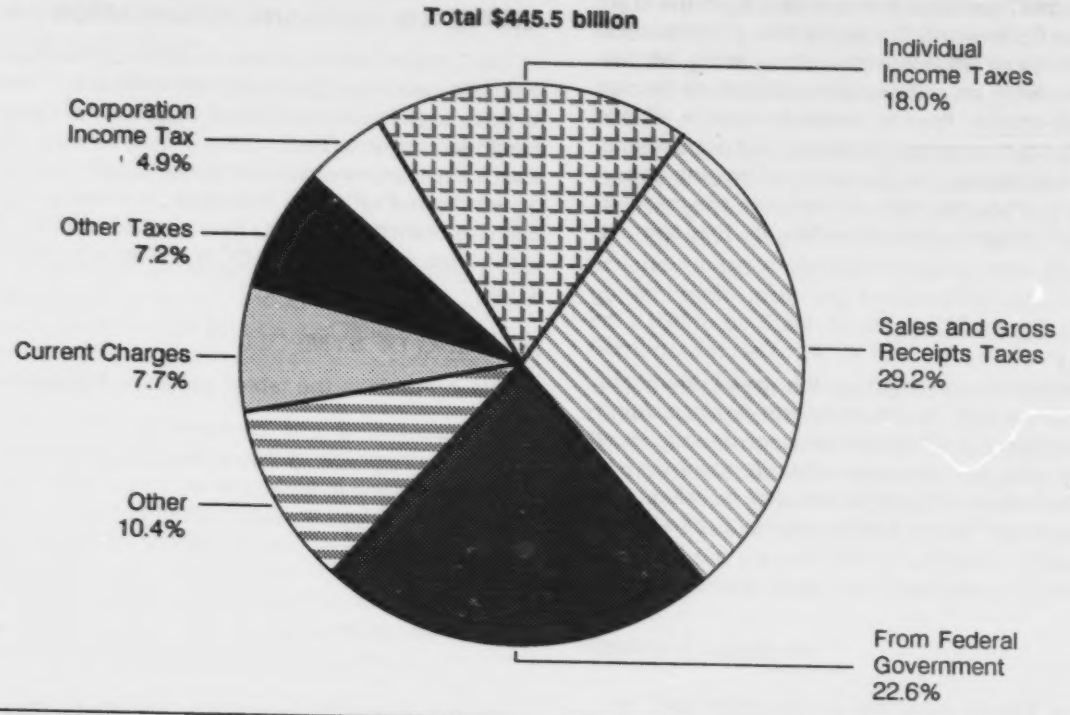
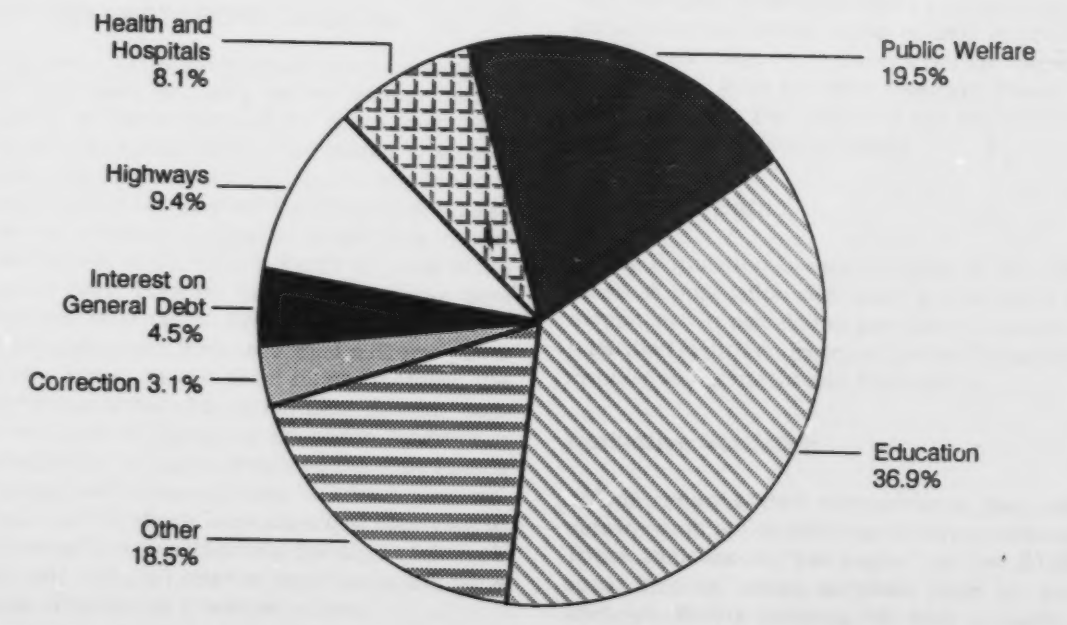


Figure 2
General Expenditure of State Governments by Function: 1988



Findings

- Revenue of State governments from all sources increased 4.9 percent from 1987 and totaled $541.8 billion in fiscal 1988. Expenditure of State governments amounted to $485.0 billion, an increase of 6.4 percent from the amount spent in 1987.
- States issued $36.4 billion of long-term debt and retired $26.1 billion.
- State debt rose to a new high of $276.8 billion at the end of the fiscal year, as compared with $265.5 billion in 1987.
- Cash and security holdings show an increase of $88.4 billion to $783.4 billion. Holdings of employee-retirement systems rose $33.2 billion to $434.9 billion. Unemployment compensation funds amounted to $27.4 billion.
- State general revenue totaled $445.5 billion in fiscal 1988, up 6.2 percent from the $419.0 billion collected in 1987.
- Taxes provided $264.1 billion, or 59.3 percent of the 1988 total state general revenue and were up 6.9 percent from the $246.5 billion collected in 1987. Charges and miscellaneous general revenue increased 5.7 percent to $74.2 billion.
- Intergovernmental revenue totaled $107.2 billion or 4.7 percent greater than the 1987 amount of $102.4 billion.
- The 26 state lotteries in operation during fiscal year 1988 provided $5.6 billion in net revenue.
- State general expenditure amounted to $432.2 billion in fiscal 1988 or 7.0 percent more than in 1987.
- In 1988 the states spent $159.5 billion for education or 6.4 percent more than in 1987. State aid to local governments for support of public schools amounted to $95.4 billion in 1988 compared to $88.3 billion in 1987. Education accounts for almost one-third (32.9 percent) of all State outlays.
- Expenditures for public welfare totaled $84.2 billion in 1988, an increase of $5.8 billion from 1986.
- State expenditure for highways in 1988 amounted to $40.6 billion, or 6.3 percent greater than the 1987 amount of $40.7 billion.
- Spending for hospitals rose 9.0 percent to $19.7 billion in 1988.
- Total state spending for salaries and wages was $86.9 billion or 17.9 percent of all state expenditure in 1988.
- Sales revenue of liquor stores which are operated by 17 states totaled $2.8 billion. Liquor store expenditure amounted to $2.4 billion.
- State-administered employee-retirement systems had revenue from contributions and investment earnings that totaled $63.6 billion in fiscal 1988, and made payments for benefits and withdrawals amounting to $24.2 billion.
- Of the $3.0 billion received by State utilities in 1988, $2.0 billion was collected as charges of electric power systems, and $967.5 million by transit systems. State utility expenditure amounted to $6.2 billion, of which $3.2 billion was for current operations, $2.2 billion was capital outlay and the remaining $841 million was interest on debt. Electric power systems spend $2.3 billion and transit systems $3.8 billion.

Table 1. Summary of State Government Finances: 1986 to 1988

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

Item	Amount (million dollars)			Percent change		Percent distribution, 1988	Per capita, 1988[1]
	1988	1987	1986	1987 to 1988	1986 to 1987		
	1	2	3	4	5	6	7
REVENUE							
Total	**541 786**	**[r]516 909**	**481 307**	**4.8**	**7.4**	**100.0**	**2 209.86**
General revenue	445 498	[r]419 054	393 503	6.2	6.6	82.2	1 816.95
Intergovernmental revenue	107 225	102 381	96 574	4.7	3.9	19.8	437.31
From Federal Government	100 461	95 453	92 666	5.2	3.0	18.5	409.73
Public welfare	47 908	44 969	41 802	6.5	7.6	8.8	195.39
Education	17 870	16 883	16 523	6.4	2.2	3.3	73.29
Highways	13 467	12 963	13 855	3.9	-6.4	2.5	54.93
Health and hospitals	4 153	3 764	3 573	10.3	5.3	.8	16.94
Employment security administration	2 896	2 794	2 730	3.7	2.3	.5	11.81
Housing and community development	1 723	1 626	[r]1 524	6.0	6.7	.3	7.03
Natural resources	1 584	1 980	1 139	-19.2	72.1	.3	6.46
Transit subsidies	818	695	596	17.7	16.6	.2	3.34
Other from Federal	9 942	9 807	10 864	1.4	-9.7	1.8	40.55
From local governments	6 763	6 918	5 908	-2.2	17.1	1.2	27.58
Taxes	264 080	[r]246 501	228 082	6.9	8.3	48.7	1 077.04
Sales and gross receipts	130 136	[r]119 361	112 377	8.6	6.6	24.0	530.75
General	87 010	[r]79 228	74 806	9.3	6.5	16.1	354.87
Selective	43 126	[r]40 133	37 571	7.3	7.0	8.0	175.89
Motor fuels	17 196	15 707	14 126	9.5	11.2	3.2	70.13
Tobacco products	4 801	4 591	4 450	4.6	3.2	.9	19.58
Alcoholic beverages	3 188	3 109	3 072	2.5	1.2	.6	13.00
Insurance	6 896	6 321	5 476	9.1	15.4	1.3	28.13
Public utilities	6 179	6 030	6 015	2.5	.2	1.1	25.20
Parimutuels	667	648	646	2.9	.3	.1	2.72
Other selective sales	4 197	3 726	3 785	12.6	-1.6	.8	17.12
License taxes	17 043	[r]15 950	14 907	6.5	7.3	3.1	69.51
Motor vehicles	8 879	8 349	7 673	6.3	8.8	1.6	36.21
Corporations in general	3 171	3 091	3 063	2.6	.9	.6	12.93
Motor vehicle operators	765	718	696	6.5	3.2	.1	3.12
Hunting and fishing	724	676	612	7.1	10.5	.1	2.95
Alcoholic beverages	244	248	240	-1.6	3.3	–	1.00
Other licenses	3 260	2 867	2 624	13.7	9.3	.6	13.29
Individual income	80 133	[r]76 215	67 417	5.5	12.7	14.8	326.82
Corporation net income	21 685	[r]20 476	18 408	4.6	12.6	4.0	88.44
Death and gift	3 241	[r]3 040	2 535	6.8	19.7	.6	13.22
Property	5 049	[r]4 700	4 353	9.5	5.9	.9	20.59
Severance	4 329	[r]4 050	6 125	6.9	-33.9	.8	17.65
Documentary and stock transfer	2 355	[r]2 627	1 892	-10.6	39.2	.4	9.61
Other	110	81	69	35.8	17.4	–	.45
Charges and miscellaneous general revenue	74 193	70 173	66 846	5.7	5.0	13.7	302.59
Current charges	34 430	31 900	29 987	7.9	6.4	6.4	140.42
Education	19 324	18 116	17 163	6.7	5.6	3.6	78.81
Higher education	19 033	17 884	16 960	6.4	5.4	3.5	77.63
Auxiliary enterprises	6 589	6 402	6 128	2.9	4.5	1.2	26.87
Other	12 444	11 482	10 832	8.4	6.0	2.3	50.75
Other education	291	232	203	25.4	14.3	.1	1.19
Hospitals	7 431	6 759	6 300	9.9	7.3	1.4	30.31
Highways	2 289	2 085	1 948	9.8	7.0	.4	9.34
Toll facilities	2 050	1 883	1 773	8.9	6.2	.4	8.36
Other	239	202	175	18.3	15.4	–	.98
Miscellaneous commercial activities	157	166	173	-5.4	-4.0	–	.64
Natural resources	835	796	807	4.6	-1.1	.2	3.40
Parks and recreation	528	567	519	10.8	9.2	.1	2.56
Other charges	3 765	3 409	3 077	10.4	10.8	.7	15.36
Miscellaneous general revenue	39 763	38 272	36 861	3.9	3.8	7.3	162.17
Interest earnings	22 966	18 829	17 745	22.1	6.1	4.2	93.75
Rents and royalties	2 845	7 100	7 499	-59.9	-5.3	.5	11.60
Donations	2 673	2 426	2 223	10.2	9.1	.5	10.90
Fines and forfeits	1 122	1 041	973	7.8	7.0	.2	4.58
Sale of property	211	234	137	-9.8	70.8	–	.86
Other	9 925	8 643	8 283	14.8	4.3	1.8	40.48
Utility revenue	3 030	2 984	2 907	2.2	2.0	.6	12.36
Water	72	69	59	4.3	16.9	–	.29
Electric	1 990	1 909	1 970	4.2	-3.1	.4	8.12
Transit	968	986	878	-1.8	12.3	.2	3.95
Insurance trust revenue	90 481	[r]81 678	82 090	-1.3	11.7	16.7	369.07
Employee retirement	63 556	[r]64 405	56 820	-1.3	13.3	11.7	259.21
Unemployment compensation	17 187	18 839	18 173	-8.8	3.7	3.2	70.10
Workers' compensation	7 373	[r]6 481	5 669	13.7	14.3	1.4	30.07
Other	2 376	1 953	1 426	21.7	36.8	.4	9.69
Liquor stores revenue	2 787	2 812	2 807	-1.8	.2	.5	11.26
EXPENDITURE, BY CHARACTER AND OBJECT							
Total	**484 984**	**[r]455 696**	**424 233**	**6.4**	**7.4**	**100.0**	**1 977.99**
Intergovernmental expenditure	**151 662**	**141 426**	**131 966**	**7.2**	**7.2**	**31.3**	**618.55**
Direct expenditure	**333 322**	**[r]314 270**	**292 267**	**6.1**	**7.5**	**68.7**	**1 359.44**
Current operation	213 231	199 659	186 098	6.8	7.3	44.0	869.66
Capital outlay	40 666	[r]37 209	34 578	9.3	7.6	8.4	165.86
Construction	31 421	28 174	26 557	11.5	6.1	6.5	128.15
Land and existing structures	3 081	2 594	2 205	18.8	17.6	.6	12.57
Equipment	6 164	6 440	5 816	-4.3	10.7	1.3	25.14
Insurance benefits and repayments	44 217	[r]43 316	39 828	2.1	8.8	9.1	180.34
Assistance and subsidies	15 000	14 705	14 162	2.0	3.8	3.1	61.18
Interest on debt	20 208	19 382	17 601	4.3	10.1	4.2	82.42
Exhibit: Salaries and wages	86 931	81 261	76 096	7.0	6.8	17.9	354.55

See footnotes at end of table.

Table 1. Summary of State Government Finances: 1986 to 1988—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

Item	Amount (million dollars)			Percent change		Percent distribution, 1988	Per capita, 1988[1]
	1988	1987	1986	1987 to 1988	1986 to 1987		
	1	2	3	4	5	6	7
EXPENDITURE, BY FUNCTION							
Total	484 984	r455 696	424 233	6.4	7.4	100.0	1 977.96
General expenditure	432 157	r403 939	378 457	7.0	7.3	89.1	1 762.54
Intergovernmental expenditure	151 662	141 426	131 966	7.2	7.2	31.3	618.55
State payments to Federal Government	2 653	2 455	2 106	8.1	16.6	.5	10.82
Direct expenditure	280 495	r262 513	244 491	6.8	7.4	57.8	1 143.99
Education services:							
Education	159 500	149 901	140 189	6.4	6.9	32.9	650.52
Intergovernmental expenditure	95 391	88 253	81 928	8.1	7.7	19.7	389.05
Direct expenditure	64 110	61 647	58 260	4.0	5.8	13.2	261.47
Higher education	52 410	50 710	47 928	3.4	5.8	10.8	213.75
Current operation	46 763	45 247	43 278	3.4	4.5	9.6	190.72
Auxiliary enterprises	6 251	5 922	5 794	5.6	2.2	1.3	25.49
Other	40 513	39 325	37 485	3.0	4.9	8.4	165.23
Capital outlay	5 647	5 464	4 650	3.3	17.5	1.2	23.03
Elementary and secondary	1 398	1 301	1 159	7.5	12.3	.3	5.70
Other	10 302	9 636	9 173	6.9	5.0	2.1	42.01
Libraries	622	585	549	6.3	6.6	.1	2.54
Social services and income maintenance:							
Public welfare	84 235	78 454	72 464	7.4	8.3	17.4	343.55
Intergovernmental expenditure	17 665	17 331	16 298	1.9	6.3	3.6	72.04
Supplementary Security Income program	2 632	2 430	2 084	8.3	16.6	.5	10.74
Direct expenditure	66 570	61 123	56 166	8.9	8.8	13.7	271.50
Vendor payments	43 672	39 381	35 472	10.9	11.0	9.0	178.11
Cash assistance payments	10 956	10 730	10 436	2.1	2.8	2.3	44.68
Categorical programs	9 803	9 580	9 277	2.2	3.4	2.0	39.98
Other	1 153	1 140	1 161	1.1	-1.8	.2	4.70
Other	11 942	11 012	10 256	8.4	7.4	2.5	48.71
Hospitals	19 670	18 048	17 180	9.0	5.1	4.1	80.22
Intergovernmental expenditure	84	54	51	55.6	5.9	-	.34
Direct expenditure	19 586	17 995	17 128	8.8	5.1	4.0	79.88
State hospitals	19 489	17 862	16 990	9.1	5.1	4.0	79.49
Current operation	18 576	16 956	16 130	9.6	5.1	3.8	75.76
Capital outlay	913	906	859	.8	5.5	.2	3.72
Other hospitals (nongovernmental)	97	133	139	-27.1	-4.3	-	.40
Health	15 202	14 083	12 960	7.9	8.5	3.1	62.00
Employment security administration	2 842	2 741	2 697	3.7	1.6	.6	11.59
Veterans' services	134	129	122	3.9	5.7	-	.55
Transportation:							
Highways	40 681	38 273	36 661	6.3	4.4	8.4	165.92
Intergovernmental expenditure	6 949	6 785	6 470	2.4	4.9	1.4	28.34
Direct expenditure	33 732	31 488	30 191	7.1	4.3	7.0	137.57
Regular highway facilities	31 509	29 713	28 598	6.0	3.9	6.5	128.51
Current operation	8 998	9 569	8 935	-6.0	7.1	1.9	36.70
Capital outlay	22 511	20 143	19 663	11.8	2.4	4.6	91.81
Toll highway facilities	2 222	1 776	1 593	25.1	11.5	.5	9.06
Airports	657	697	599	-5.7	16.4	.1	2.68
Water transport and terminals	505	561	572	-10.0	-1.9	.1	2.06
Transit subsidies	2 540	2 171	1 880	17.0	15.5	.5	10.36
Public safety:							
Police protection	4 508	4 048	3 714	11.4	9.0	.9	18.39
Current operation	3 597	3 325	3 058	8.2	8.7	.7	14.67
Correction	13 303	11 704	10 771	13.7	8.7	2.7	54.26
Protective inspection and regulation, n.e.c.	3 071	2 925	2 761	5.0	5.9	.6	12.52
Environment and housing:							
Sewerage	1 425	970	1 011	46.9	-4.1	.3	5.81
Capital outlay	344	192	165	79.2	16.4	.1	1.40
Solid waste management	253	(NA)	(NA)	(NA)	(NA)	.1	1.03
Natural resources	8 300	7 816	5 822	6.2	34.2	1.7	33.85
Parks and recreation	2 368	2 135	2 011	10.9	6.2	.5	9.66
Current operation	1 495	1 394	1 317	7.2	5.8	.3	6.10
Housing and community development	2 550	2 129	1 872	19.8	13.7	.5	10.40
Capital outlay	65	67	32	-3.0	109.4	-	.26
Governmental administration:							
Financial administration	6 969	6 459	5 855	7.9	10.3	1.4	28.42
Judicial and legal	4 840	4 287	3 993	12.9	7.4	1.0	19.74
General public buildings	1 120	1 106	959	1.3	15.3	.2	4.57
Other governmental administration	2 082	1 904	1 774	9.3	7.3	.4	8.49
Interest on general debt	19 367	18 583	16 676	4.2	10.1	4.0	78.99
Other and unallocable	35 414	34 230	31 656	3.5	8.1	7.3	144.43
Utility expenditure[2]	6 232	5 971	5 530	4.4	8.0	1.3	25.42
Water	105	109	88	-3.7	23.9	-	.43
Electric	2 280	2 155	2 110	5.8	2.1	.5	9.30
Transit	3 847	3 707	3 333	3.8	11.2	.8	15.69
Insurance trust expenditure	44 217	r43 316	39 828	2.1	8.8	9.1	180.34
Employee retirement	24 196	22 189	19 878	9.0	11.6	5.0	98.68
Unemployment compensation	13 024	15 174	14 821	-14.2	2.4	2.7	53.12
Workers' compensation	5 185	4 288	3 619	20.9	18.5	1.1	21.15
Other	1 812	1 664	1 512	8.9	10.1	.4	7.39
Liquor stores expenditure	2 378	2 470	2 416	-3.7	2.2	.5	9.70
INDEBTEDNESS AND DEBT TRANSACTIONS							
Debt at end of fiscal year	276 786	r265 506	247 715	4.2	7.3	100.0	1 128.86
Long-term	275 448	r263 898	246 109	4.3	7.3	99.5	1 123.41
Nonguaranteed	207 312	r197 554	181 469	5.1	8.7	74.9	845.52
Full faith and credit	68 136	r66 344	64 640	2.1	3.3	24.6	277.89
Short-term	1 338	1 606	1 606	-16.7	-	.5	5.46
Net long-term debt at end of fiscal year	108 829	141 815	129 119	-23.3	9.8	39.3	443.86
Full faith and credit only	54 154	51 168	50 212	5.8	1.9	19.6	220.87

See footnotes at end of table.

Table 1. Summary of State Government Finances: 1986 to 1988—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

Item	Amount (million dollars)			Percent change		Percent distribution, 1988	Per capita, 1988[1]
	1988	1987	1986	1987 to 1988	1986 to 1987		
	1	2	3	4	5	6	7
INDEBTEDNESS AND DEBT TRANSACTIONS—Con.							
Long-term debt at end of fiscal year	275 448	[r]263 806	246 [illegible]79	4.3	7.3	99.5	1 123.41
By function:							
Public debt for private purpose	119 983	(NA)	(NA)	(NA)	(NA)	43.3	489.35
Higher education[2]	29 216	(NA)	(NA)	(NA)	(NA)	10.6	119.16
Elementary and secondary education	3 264	3 799	4 101	-14.1	-7.4	1.2	13.31
Electric power	7 841	(NA)	(NA)	(NA)	(NA)	2.8	31.98
Transit system	3 525	(NA)	(NA)	(NA)	(NA)	1.3	14.38
Water supply	800	(NA)	(NA)	(NA)	(NA)	.3	3.26
Gas system	–	(NA)	(NA)	(NA)	(NA)	–	–
Other and unallocable	110 819	(NA)	(NA)	(NA)	(NA)	40.0	451.97
Long-term debt issued	36 387	49 782	63 988	-26.9	-22.2	13.1	148.40
Full faith and credit	7 416	10 925	11 289	-32.1	-3.2	2.7	30.25
Nonguaranteed	28 971	[r]39 300	52 699	-25.4	-26.3	10.5	118.16
Original issues	30 806	34 679	53 002	-11.2	-34.6	11.1	125.64
Refunding issues	5 581	15 103	10 986	-63.0	37.5	2.0	22.76
Long-term debt retired	26 115	[r]33 257	26 386	-21.3	25.8	9.4	106.51
Redeemed	20 840	20 351	15 577	2.4	30.6	7.5	84.99
Refunded	5 275	12 843	10 809	-58.9	18.8	1.9	21.52
CASH AND SECURITY HOLDINGS							
Total	**783 357**	**[r]694 943**	**611 023**	**12.6**	**13.9**	**100.0**	**3 194.90**
Cash and security holdings of insurance trust systems	483 149	443 168	377 200	9.0	17.5	61.7	1 970.51
Employee retirement	434 870	401 624	341 867	8.3	17.5	55.5	1 773.60
Unemployment compensation	27 398	22 431	18 019	22.1	24.5	3.5	111.74
Workers' compensation	19 723	18 446	16 915	6.9	9.1	2.5	80.44
Other insurance trust systems	1 159	667	400	73.8	66.8	.1	4.73
Cash and security holdings, other than insurance trust systems	300 207	252 656	233 823	18.8	8.1	38.3	1 224.39
By purpose of holding:							
Offsets to long-term debt	166 619	122 256	116 990	36.3	4.5	21.3	679.55
Bond funds	21 839	21 736	17 362	.5	25.2	2.8	89.07
Other	111 750	108 664	99 471	2.8	9.2	14.3	455.77

Note: Per capita and percent figures are calculated on the basis of amounts rounded to the nearest thousand.

[1]Based on population as of July 1, 1988. See table 36.
[2]May include minor amounts for Gas supply that are not included in the detail.
[3]Includes amounts for other education that are no longer included in the detail.

Table 2. Summary of State Government Expenditure by Character and Object, and Function: 1988

[Million dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

Item	Total	Intergovernmental	Direct						
			Total	Current operation	Capital outlay				Assistance and subsidies, insurance trust, and interest on debt
					Total	Construction	Land and existing structures	Equipment	
	1	2	3	4	5	6	7	8	9
Expenditure, total	**484 984**	**151 662**	**333 322**	**213 231**	**40 686**	**31 421**	**3 081**	**6 184**	**79 425**
General expenditure	432 157	151 662	280 495	207 684	38 444	30 026	3 054	5 364	34 367
Education services:									
Education	159 500	95 391	64 110	53 778	6 289	3 072	737	2 480	4 043
Higher education	57 555	5 145	52 410	46 763	5 647	2 675	706	2 266	-
Elementary and secondary education	91 453	90 055	1 398	1 099	299	231	10	58	-
Assistance and subsidies	4 043	-	4 043	-	-	-	-	-	4 043
Other education	6 449	191	6 259	5 916	343	186	21	136	-
Libraries	622	320	303	273	29	15	-	13	-
Social services and income maintenance:									
Public welfare	84 235	17 665	66 570	55 419	195	32	1	162	10 956
Cash assistance payments	22 269	11 313	10 956	-	-	-	-	-	10 956
Categorical assistance programs	20 589	10 785	9 803	-	-	-	-	-	9 803
Other cash assistance payments	1 680	528	1 153	-	-	-	-	-	1 153
Vendor payments	43 672	-	43 672	43 672	-	-	-	-	-
For medical care	42 821	-	42 821	42 821	-	-	-	-	-
Other vendor payments	851	-	851	851	-	-	-	-	-
Welfare institutions	441	-	441	420	22	15	-	6	-
Other public welfare	17 853	6 325	11 501	11 328	174	17	1	156	-
Hospitals	19 670	84	19 586	18 672	915	586	12	316	-
Health	15 202	5 407	9 795	9 418	377	247	3	127	-
Employment security administration	2 842	-	2 842	2 718	124	21	2	101	-
Veterans' services	134	-	134	126	7	5	-	2	1
Transportation:									
Highways	40 681	6 949	33 732	9 994	23 737	21 338	1 815	584	-
Toll highways	2 222	-	2 222	996	1 226	1 086	69	72	-
Other highways	38 459	6 949	31 509	8 998	22 511	20 252	1 747	512	-
Air transportation (airports)	657	203	454	231	223	189	24	10	-
Water transport and terminals	505	22	482	301	181	140	20	22	-
Transit subsidies	2 540	2 410	129	129	-	-	-	-	-
Public safety:									
Police protection	4 508	594	3 914	3 597	317	82	9	226	-
Correction	13 303	1 016	12 287	10 458	1 829	1 580	58	210	-
Protective inspection and regulation	3 071	36	3 035	2 925	109	26	-	83	-
Environment and housing:									
Natural resources	8 300	516	7 784	6 602	1 183	688	221	274	-
Parks and recreation	2 368	354	2 014	1 495	519	381	81	57	-
Housing and community development	2 550	1 025	1 525	1 460	65	55	5	5	-
Sewerage	1 425	870	555	211	344	338	-	6	-
Solid waste management	253	9	244	114	130	122	1	7	-
Governmental administration:									
Financial administration	6 969	81	6 888	6 636	252	48	1	203	-
Judicial and legal	4 840	347	4 493	4 386	107	27	-	80	-
General public buildings	1 120	-	1 120	678	442	392	30	21	-
Other governmental administration	2 082	14	2 068	1 960	108	35	-	73	-
Interest on general debt	19 367	-	19 367	-	-	-	-	-	19 367
General expenditure, n.e.c.:									
Miscellaneous commercial activities	145	-	145	139	6	1	-	5	-
Other and unallocable	35 269	18 348	16 920	15 963	957	625	36	296	-
Utilities	6 232	-	6 232	3 185	2 206	1 394	27	785	841
Water supply	105	-	105	58	30	26	-	4	17
Electric power	2 280	-	2 280	1 297	422	385	24	13	561
Gas supply	-	-	-	-	-	-	-	-	-
Transit	3 847	-	3 847	1 830	1 754	984	2	768	263
Liquor stores	2 378	-	2 378	2 362	15	1	-	14	-
Insurance trust	44 217	-	44 217	-	-	-	-	-	44 217

Table 3. Summary of State Government Finances by State: 1988

[Million dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	Revenue				Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year
	Total	General	Utility and liquor store	Insurance trust	Total	General	Utility and liquor store	Insurance trust		
	1	2	3	4	5	6	7	8	9	10
United States	**541 786**	**445 486**	**5 796**	**90 491**	**484 984**	**432 157**	**8 610**	**44 217**	**276 786**	**783 357**
Alabama	8 022	6 504	141	1 377	6 877	6 290	123	464	3 180	11 063
Alaska	5 592	5 040	2	550	4 198	3 870	57	271	6 097	19 211
Arizona	6 883	5 588	16	1 279	6 319	5 719	15	585	1 992	10 916
Arkansas	3 958	3 447	-	511	3 570	3 298	-	273	1 639	5 625
California	73 229	56 684	128	16 417	66 903	59 680	5	7 218	24 116	91 277
Colorado	6 527	5 027	-	1 501	5 620	4 890	2	728	2 289	10 662
Connecticut	8 113	7 022	18	1 073	7 518	6 892	65	560	8 266	12 567
Delaware	2 036	1 844	4	188	1 741	1 643	11	87	2 756	4 347
Florida	19 362	16 863	5	2 493	17 833	16 933	25	875	8 296	25 423
Georgia	10 892	9 278	-	1 614	9 763	9 109	-	654	3 138	14 100
Hawaii	3 619	3 127	-	492	2 808	2 571	-	237	2 928	5 745
Idaho	1 913	1 550	34	328	1 692	1 498	27	168	677	2 572
Illinois	20 549	17 850	-	2 699	19 212	17 451	-	1 761	13 149	26 709
Indiana	9 744	8 942	-	802	8 848	8 400	-	448	3 085	8 709
Iowa	5 814	4 933	78	803	5 316	4 976	57	284	1 365	5 987
Kansas	4 390	3 877	-	514	3 814	3 486	-	328	368	3 983
Kentucky	7 352	6 316	-	1 036	6 858	6 352	5	501	5 040	9 983
Louisiana	7 845	7 606	-	239	8 252	7 295	-	957	11 257	14 711
Maine	2 909	2 582	72	254	2 500	2 240	52	208	1 724	3 437
Maryland	11 942	9 356	64	2 521	9 442	8 390	163	889	5 616	13 582
Massachusetts	14 721	13 636	36	1 050	15 367	14 258	48	1 060	13 831	15 424
Michigan	21 549	18 479	413	2 657	20 380	18 089	354	1 956	8 464	28 223
Minnesota	11 453	9 727	-	1 726	9 648	8 835	-	813	3 607	14 733
Mississippi	4 610	3 915	111	585	4 145	3 785	69	292	1 470	5 999
Missouri	8 150	7 016	-	1 134	7 496	6 909	-	589	4 589	13 296
Montana	2 026	1 583	34	399	1 695	1 423	30	242	1 237	3 396
Nebraska	2 624	2 456	-	168	2 347	2 274	-	73	1 359	2 743
Nevada	2 487	1 741	48	697	2 293	1 873	54	365	1 362	4 574
New Hampshire	1 771	1 388	172	211	1 610	1 420	137	53	2 705	4 281
New Jersey	20 957	16 647	317	3 993	18 952	16 274	809	1 870	17 410	36 957
New Mexico	4 136	3 564	-	573	3 504	3 247	-	257	1 741	9 408
New York	57 278	46 282	1 724	9 292	50 429	42 592	4 142	3 695	41 882	90 320
North Carolina	12 806	10 626	-	2 180	11 022	10 277	-	745	2 728	18 210
North Dakota	1 615	1 440	-	175	1 597	1 472	-	125	797	2 038
Ohio	25 642	17 358	326	7 958	21 395	17 306	295	3 794	9 800	45 150
Oklahoma	6 425	5 398	168	858	5 781	4 917	259	605	3 753	8 477
Oregon	6 266	4 761	139	1 366	5 255	4 572	89	594	6 810	16 566
Pennsylvania	23 824	19 435	605	3 783	21 397	18 635	586	2 177	9 303	29 594
Rhode Island	2 719	2 241	7	470	2 480	2 189	46	244	2 871	4 687
South Carolina	7 344	5 794	492	1 058	6 383	5 464	523	396	3 645	11 179
South Dakota	1 393	1 169	-	223	1 133	1 081	-	52	1 554	2 951
Tennessee	7 798	6 853	-	945	7 062	6 625	-	457	2 254	9 729
Texas	26 659	22 495	-	4 164	22 790	20 661	-	2 129	7 120	40 066
Utah	3 691	2 995	65	631	3 224	2 909	50	265	1 515	4 976
Vermont	1 401	1 248	29	124	1 268	1 189	27	52	925	1 591
Virginia	11 833	10 190	248	1 394	10 683	10 004	209	469	4 513	14 732
Washington	12 465	9 220	217	3 027	11 404	9 322	185	1 897	4 272	16 618
West Virginia	3 701	3 247	54	400	3 809	3 178	48	585	2 464	4 760
Wisconsin	12 061	9 716	-	2 345	9 822	9 074	-	748	5 012	17 562
Wyoming	1 891	1 453	27	211	1 509	1 360	25	125	838	4 476

Note: Data presented are statistical in nature and do not represent an accounting statement. Therefore, a difference between an individual government's total revenues and expenditures does not necessarily indicate a "budget" surplus or deficit.

Table 4. Summary of State Government Revenue by Source and State: 1988

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	Total revenue	General revenue							
		Total	Intergovernmental revenue			Taxes			
			Total	From Federal Government	From local governments	Total	Sales and gross receipts		
							Total	General	Selective
	1	2	3	4	5	6	7	8	9
United States	**541 788 098**	**445 498 310**	**107 224 621**	**100 481 496**	**6 783 125**	**264 010 470**	**130 135 502**	**87 009 688**	**43 125 814**
Alabama	8 022 030	6 503 697	1 745 442	1 711 228	34 214	3 374 056	1 825 240	927 750	897 490
Alaska	5 591 742	5 039 744	746 789	741 283	5 486	1 251 021	81 710	–	81 710
Arizona	6 883 255	5 588 006	1 021 965	943 029	78 936	3 722 112	2 290 007	1 706 342	583 665
Arkansas	3 957 [63]	3 447 111	946 081	940 046	6 015	2 020 721	1 147 721	777 073	370 648
California	73 229 717	56 683 778	13 036 411	12 794 593	241 818	36 075 033	14 543 985	11 515 266	3 028 719
Colorado	6 527 434	5 026 892	1 190 227	1 173 083	17 144	2 725 767	1 214 576	724 300	490 276
Connecticut	8 112 787	7 021 731	1 342 654	1 310 681	32 183	4 376 395	2 908 988	1 983 977	925 011
Delaware	2 035 774	1 843 817	292 391	289 980	2 411	1 018 367	144 793	–	144 793
Florida	19 361 872	16 863 265	3 235 790	3 109 415	126 375	11 460 299	9 122 497	6 862 627	2 259 870
Georgia	10 892 340	9 277 960	2 488 906	2 449 805	39 001	5 782 247	2 628 575	1 856 625	771 950
Hawaii	3 619 289	3 127 352	497 462	492 673	4 789	2 039 375	1 294 497	919 796	374 701
Idaho	1 912 664	1 549 846	435 392	416 516	18 876	893 658	478 290	328 453	149 837
Illinois	20 549 230	17 850 468	4 011 942	3 908 730	103 212	11 078 693	5 802 525	3 677 354	2 125 171
Indiana	9 744 252	8 941 796	1 991 780	1 907 967	83 813	5 311 824	3 018 823	2 361 910	656 913
Iowa	5 813 775	4 932 768	1 136 948	1 083 781	53 167	2 841 657	1 302 013	859 033	442 980
Kansas	4 390 432	3 876 719	852 546	838 225	14 321	2 445 284	1 131 923	775 633	356 290
Kentucky	7 352 009	6 315 593	1 838 016	1 826 658	11 358	3 663 591	1 684 790	951 756	733 034
Louisiana	7 844 780	7 605 985	1 920 062	1 894 325	25 737	3 776 254	2 068 833	1 300 885	767 948
Maine	2 908 601	2 582 470	634 050	630 575	3 475	1 505 523	737 112	491 936	245 176
Maryland	11 942 389	9 356 478	1 950 585	1 863 948	86 637	5 830 888	2 552 272	1 423 585	1 128 687
Massachusetts	14 721 079	13 635 732	2 912 621	2 712 009	200 612	8 521 404	2 913 743	2 021 093	892 650
Michigan	21 549 456	18 478 996	4 653 115	4 115 643	537 472	10 515 368	4 064 211	2 919 055	1 145 156
Minnesota	11 453 461	9 727 066	2 201 768	2 111 630	90 138	6 143 956	2 702 528	1 676 632	1 025 896
Mississippi	4 610 385	3 914 652	1 255 910	1 233 829	22 081	2 126 254	1 402 715	1 007 276	395 439
Missouri	8 149 503	7 015 941	1 577 569	1 566 644	10 925	4 405 501	2 286 639	1 683 481	603 358
Montana	2 026 321	1 592 985	528 283	514 080	14 203	715 083	182 094	–	182 094
Nebraska	2 623 731	2 455 907	595 477	577 706	17 771	1 342 688	726 583	447 790	278 803
Nevada	2 487 001	1 741 495	309 520	299 059	10 461	1 186 445	982 050	546 409	435 641
New Hampshire	1 770 787	1 388 324	370 130	328 700	41 430	583 168	256 878	–	256 878
New Jersey	20 957 215	16 646 749	3 586 372	3 452 853	133 519	9 782 360	5 152 735	3 136 801	2 015 934
New Mexico	4 136 334	3 563 510	846 969	822 170	24 799	1 793 387	1 013 390	739 904	273 486
New York	57 278 118	46 261 827	14 583 898	11 007 781	3 576 117	26 171 382	9 379 003	5 510 790	2 868 213
North Carolina	12 806 468	10 626 327	2 319 443	2 136 966	182 477	6 922 990	2 821 701	1 627 672	1 194 029
North Dakota	1 614 923	1 439 903	413 730	393 715	20 015	833 339	326 187	204 793	121 394
Ohio	25 641 815	17 357 889	4 213 160	4 036 110	177 050	9 990 514	5 169 277	3 218 959	1 950 318
Oklahoma	6 424 611	5 398 374	1 188 269	1 165 464	22 805	3 150 072	1 457 067	756 916	700 151
Oregon	6 265 708	4 760 851	1 350 992	1 316 615	34 377	2 110 983	314 949	–	314 949
Pennsylvania	23 823 815	19 435 494	4 742 001	4 680 293	61 708	11 825 044	6 015 866	3 846 585	2 169 301
Rhode Island	2 718 563	2 241 276	593 364	534 402	58 962	1 120 534	574 630	383 209	191 421
South Carolina	7 343 741	5 793 863	1 384 779	1 326 981	57 798	3 438 186	1 865 982	1 249 430	616 552
South Dakota	1 392 551	1 169 400	392 114	385 695	6 419	475 701	392 944	262 348	130 596
Tennessee	7 798 219	6 853 089	2 092 266	2 075 922	16 344	3 855 027	2 946 730	2 142 276	804 454
Texas	26 658 953	22 495 090	5 136 774	5 112 582	24 192	13 425 516	10 276 793	6 271 018	4 005 775
Utah	3 690 734	2 994 743	790 014	767 657	22 357	1 602 093	786 820	589 460	197 340
Vermont	1 400 633	1 247 556	334 345	329 530	4 815	616 553	303 322	123 490	179 832
Virginia	11 832 640	10 189 775	2 151 078	2 018 713	132 365	6 136 607	2 527 280	1 188 856	1 338 424
Washington	12 485 160	9 220 287	2 141 081	1 953 957	187 124	5 994 964	4 511 633	3 553 516	958 117
West Virginia	3 700 869	3 246 819	982 398	965 774	16 624	1 743 871	924 408	537 499	386 909
Wisconsin	12 061 071	9 716 268	2 225 054	2 171 221	53 833	6 005 545	2 674 857	1 769 062	905 795
Wyoming	1 691 118	1 452 656	436 618	421 254	15 364	573 030	203 087	151 047	52 040

Table 4. Summary of State Government Revenue by Source and State: 1988—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	General revenue—Con.								Utility and liquor store revenue	Insurance trust revenue
	Taxes—Con.			Charges and miscellaneous general revenue						
						Miscellaneous general revenue				
	Income	License	Other	Total	Current charges	Total	Interest earnings	Other		
	10	11	12	13	14	15	16	17	18	19
United States	**101 817 803**	**17 043 316**	**15 083 849**	**74 193 219**	**34 429 892**	**39 763 327**	**22 986 446**	**16 776 881**	**5 796 423**	**90 491 365**
Alabama	1 107 116	280 666	161 034	1 384 199	821 373	562 826	368 562	194 264	141 466	1 376 865
Alaska	181 836	72 234	915 241	3 041 954	216 041	2 825 913	1 576 710	1 249 203	1 808	550 190
Arizona	1 005 844	257 043	169 218	843 929	394 382	449 547	207 941	241 606	16 223	1 279 026
Arkansas	713 101	125 078	34 821	480 329	266 078	214 251	143 052	71 199	-	510 652
California	17 646 164	1 670 571	2 214 313	7 572 334	3 505 555	4 066 779	2 244 341	1 822 438	127 793	16 417 148
Colorado	1 306 699	159 078	45 414	1 110 898	659 989	450 909	238 018	212 891	-	1 500 542
Connecticut	953 243	260 592	253 572	1 302 472	392 691	909 781	500 781	409 000	17 973	1 073 083
Delaware	497 105	327 530	48 939	533 059	258 306	274 753	215 072	59 681	3 990	187 967
Florida	624 032	985 279	1 028 491	2 167 176	840 152	1 327 024	708 955	618 069	5 155	2 493 452
Georgia	2 870 740	179 259	103 673	1 008 907	665 007	341 900	246 265	95 635	-	1 614 380
Hawaii	703 647	29 709	11 522	590 515	380 207	210 308	142 382	67 926	-	491 937
Idaho	342 343	70 344	2 681	220 796	112 241	108 555	81 683	26 872	34 483	328 335
Illinois	4 134 814	814 621	326 733	2 759 833	1 073 333	1 686 500	904 298	782 202	-	2 696 762
Indiana	2 025 623	178 452	88 926	1 638 192	1 147 184	491 008	319 033	171 975	-	802 456
Iowa	1 222 856	254 887	61 901	954 163	600 328	353 835	185 742	168 093	78 425	802 582
Kansas	1 021 838	135 926	155 597	578 889	405 998	172 891	98 700	74 191	-	513 713
Kentucky	1 262 752	183 927	532 122	1 013 986	577 906	436 080	330 967	105 113	-	1 036 416
Louisiana	795 587	368 558	543 276	1 909 669	725 279	1 184 390	597 176	587 214	-	238 795
Maine	639 916	96 188	32 307	442 897	158 561	284 336	165 952	118 384	71 774	254 357
Maryland	2 745 768	228 658	304 190	1 575 005	670 174	904 831	368 442	536 389	64 484	2 521 407
Massachusetts	5 053 087	248 379	306 195	2 201 707	949 037	1 252 670	536 043	716 627	35 687	1 049 660
Michigan	5 443 965	579 931	427 261	3 310 513	1 726 398	1 584 115	789 510	794 605	413 256	2 657 204
Minnesota	3 037 365	375 120	28 943	1 381 342	844 878	536 464	375 252	161 212	-	1 726 395
Mississippi	449 397	185 431	88 711	532 488	336 206	196 282	130 243	66 039	110 391	585 142
Missouri	1 740 198	337 566	40 898	1 032 871	546 160	486 711	365 410	121 301	-	1 133 562
Montana	289 968	74 058	168 963	349 619	98 262	251 357	188 238	63 119	34 299	399 037
Nebraska	505 818	98 465	11 992	517 652	296 540	221 112	168 703	52 409	-	167 734
Nevada	-	149 346	55 049	245 530	94 290	151 240	107 651	43 589	48 277	697 229
New Hampshire	175 524	82 680	68 086	435 026	195 059	239 967	174 038	65 929	171 700	210 763
New Jersey	3 739 543	593 844	276 238	3 298 017	1 347 113	1 950 904	1 228 887	722 017	317 167	3 993 299
New Mexico	353 309	127 565	299 123	1 123 154	294 695	828 459	547 441	281 018	-	572 824
New York	15 741 533	778 359	1 272 487	5 506 567	1 887 518	3 619 049	2 211 879	1 407 170	1 724 442	9 291 849
North Carolina	3 497 360	456 240	147 689	1 383 894	856 040	527 854	354 687	173 167	-	2 180 141
North Dakota	153 114	59 495	94 543	392 734	267 765	124 969	90 405	34 564	-	175 120
Ohio	3 946 715	806 389	68 133	3 154 215	1 726 839	1 427 376	559 513	867 863	325 859	7 958 067
Oklahoma	916 504	336 752	439 749	1 060 033	587 020	473 013	397 216	75 797	167 767	858 470
Oregon	1 450 694	298 191	47 129	1 298 896	456 371	842 525	601 712	240 813	138 797	1 366 060
Pennsylvania	3 851 875	1 201 892	755 391	2 868 449	1 305 980	1 562 469	625 678	936 791	604 999	3 783 322
Rhode Island	467 655	42 919	35 330	527 378	221 853	305 525	244 560	60 965	7 030	470 257
South Carolina	1 345 035	171 023	56 146	970 898	631 324	339 574	246 829	92 745	491 980	1 057 898
South Dakota	26 357	37 589	18 811	301 585	109 865	191 720	167 199	24 521	-	223 151
Tennessee	431 770	381 598	94 929	905 796	613 779	292 017	196 477	93 540	-	945 130
Texas	-	1 981 504	1 167 219	3 932 800	1 564 924	2 367 876	1 316 815	1 051 061	-	4 163 863
Utah	709 174	73 204	32 895	602 636	395 089	207 547	155 660	51 887	64 915	631 076
Vermont	246 348	48 338	18 545	296 658	153 593	143 065	78 864	64 201	29 015	124 062
Virginia	3 092 250	342 380	174 697	1 902 090	1 251 572	650 518	437 496	213 022	248 419	1 394 446
Washington	-	329 349	1 153 982	1 084 242	632 599	451 643	119 322	332 321	217 466	3 027 407
West Virginia	570 885	108 372	140 206	520 550	249 114	271 436	163 575	107 861	53 763	400 287
Wisconsin	2 781 336	297 811	251 541	1 485 669	871 427	614 242	421 661	192 581	-	2 344 603
Wyoming	-	60 926	309 017	443 008	47 797	395 211	339 410	55 801	27 418	211 044

Table 5. State Government Intergovernmental Revenue From Federal and Local Governments: 1988

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	Total	From Federal Government						
		Total	Education	Public welfare	Health and hospitals	Highways	Natural resources	Housing and community development
	1	2	3	4	5	6	7	8
United States	**107 234 621**	**100 461 498**	**17 969 535**	**47 908 120**	**4 183 218**	**13 467 477**	**1 584 310**	**1 723 143**
Alabama	1 745 442	1 711 229	490 675	534 360	63 436	319 722	25 827	-
Alaska	748 769	741 283	113 243	134 104	8 521	186 830	207 419	16 584
Arizona	1 021 985	943 029	282 724	280 028	43 618	202 990	4 566	-
Arkansas	946 061	940 046	153 373	485 692	35 681	129 855	22 656	-
California	13 036 411	12 794 580	2 208 319	6 015 249	301 958	1 075 855	88 869	49 441
Colorado	1 190 227	1 173 083	247 546	417 543	68 302	219 093	16 740	15 859
Connecticut	1 342 864	1 310 681	182 886	606 812	99 895	257 008	6 781	-
Deleware	292 391	289 980	60 404	78 792	15 901	59 090	5 919	25 060
Florida	3 235 790	3 109 415	750 125	1 213 923	219 231	529 145	44 736	40 988
Georgia	2 488 806	2 449 805	508 233	1 124 293	132 413	357 381	74 878	55 185
Hawaii	497 462	492 673	125 959	214 742	22 902	48 179	5 834	16 489
Idaho	435 392	416 516	64 108	133 430	22 381	98 403	14 150	13 401
Illinois	4 011 942	3 908 730	837 365	1 739 543	145 328	511 574	36 675	151 778
Indiana	1 991 780	1 907 967	370 988	891 044	106 095	268 773	30 382	49 493
Iowa	1 136 948	1 083 781	216 834	451 340	97 506	185 434	23 814	18 563
Kansas	852 546	838 225	186 145	283 747	47 172	186 681	14 711	17 357
Kentucky	1 638 016	1 626 658	310 385	782 972	58 384	213 841	50 485	91 344
Louisiana	1 920 082	1 884 325	386 048	892 589	90 747	278 425	24 690	24 482
Maine	634 050	630 575	86 265	323 987	29 160	89 247	9 253	59 722
Maryland	1 950 585	1 863 948	342 813	755 588	64 008	445 284	19 905	31 922
Massachusetts	2 912 821	2 712 009	349 908	1 571 184	82 417	248 148	20 876	189 202
Michigan	4 653 115	4 115 643	728 227	2 331 648	177 445	395 184	45 781	57 240
Minnesota	2 201 768	2 111 630	338 009	1 138 285	69 358	284 997	30 373	12 243
Mississippi	1 255 910	1 233 829	286 157	509 084	64 878	158 414	29 389	27 196
Missouri	1 577 569	1 566 644	259 834	749 095	65 825	259 031	30 746	43 789
Montana	528 283	514 080	64 619	179 528	22 378	108 878	11 148	31 162
Nebraska	595 477	577 708	110 192	245 945	24 082	111 962	15 255	-
Nevada	309 520	299 059	65 600	84 988	17 112	45 653	7 526	1 625
New Hampshire	370 130	328 700	59 855	116 420	9 363	84 319	7 209	8 652
New Jersey	3 586 372	3 452 853	483 825	1 539 837	189 053	582 405	22 825	155 014
New Mexico	646 969	622 170	141 058	254 268	33 888	109 328	18 058	-
New York	14 583 898	11 007 781	1 089 080	7 704 292	283 703	847 811	1 721	95 579
North Carolina	2 319 443	2 136 986	483 942	947 076	98 503	304 395	67 988	68 886
North Dakota	413 730	393 715	63 596	152 979	11 245	90 888	17 076	14 906
Ohio	4 213 160	4 038 110	587 352	2 254 839	181 945	415 749	54 785	40 634
Oklahoma	1 188 269	1 185 464	222 332	559 457	45 449	148 719	27 825	18 308
Oregon	1 350 992	1 316 615	262 862	431 209	104 680	128 283	38 882	17 574
Pennsylvania	4 742 001	4 680 293	686 206	2 481 451	162 454	703 888	103 785	48 861
Rhode Island	583 364	534 402	73 274	259 855	22 553	82 403	7 445	5 069
South Carolina	1 384 779	1 326 981	279 670	591 633	82 132	188 583	18 781	10 800
South Dakota	392 114	385 695	55 843	136 347	20 151	80 137	10 355	22 731
Tennessee	2 092 266	2 075 922	372 980	1 031 458	81 867	231 425	25 498	45 916
Texas	5 136 774	5 112 582	1 298 949	1 829 021	233 811	1 055 902	61 627	-
Utah	790 014	767 657	200 050	283 080	42 658	137 628	24 001	4 796
Vermont	334 345	329 530	59 829	144 807	19 040	59 212	7 074	14 919
Virginia	2 151 078	2 018 713	420 589	741 915	107 379	400 620	35 438	112 056
Washington	2 141 081	1 953 957	440 587	735 093	165 900	347 611	29 306	-
West Virginia	982 398	965 774	160 861	380 303	31 223	235 480	44 184	-
Wisconsin	2 225 054	2 171 221	415 581	1 182 155	63 661	180 125	30 686	-
Wyoming	436 618	421 254	41 720	83 149	8 888	73 749	13 959	344

See footnotes at end of table.

Table 5. State Government Intergovernmental Revenue From Federal and Local Governments: 1988—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	From Federal Government—Con.		From local governments					
	Employment security administration	Other	Total	Education	Public welfare	Health and hospitals	Highways	Other
	9	10	11	12	13	14	15	16
United States	**2 895 845**	**10 760 060**	**6 763 125**	**455 387**	**2 447 908**	**886 975**	**488 865**	**2 504 080**
Alabama	31 836	242 372	34 214	6 991	85	9 654	8 586	8 898
Alaska	23 869	70 713	5 486	4 196	-	156	747	385
Arizona	14 274	114 629	78 936	3 421	60 292	10 335	73	4 815
Arkansas	28 988	83 621	6 015	1 333	-	672	2 435	1 575
California	265 799	2 789 303	241 818	40 577	555	25 697	97 240	77 749
Colorado	52 625	135 375	17 144	4 578	12	62	9 400	3 092
Connecticut	49 369	108 150	32 183	909	-	-	-	31 274
Delaware	6 095	38 719	2 411	2 318	-	-	-	93
Florida	36 150	275 117	126 375	1 722	961	89 124	7 910	26 658
Georgia	68 930	128 492	39 001	9 787	213	-	14 787	14 214
Hawaii	15 430	43 138	4 789	141	-	-	-	4 648
Idaho	19 231	51 432	18 876	750	3 597	10 434	2 054	2 041
Illinois	151 360	335 057	103 212	21 615	25 635	83	51 015	4 884
Indiana	66 445	124 789	83 813	1 340	57 561	283	14 238	10 411
Iowa	32 917	57 573	53 167	32	12 877	33 255	3 753	3 250
Kansas	20 882	101 530	14 321	2 740	-	-	11 581	-
Kentucky	18 918	122 329	11 358	5 231	-	-	280	5 847
Louisiana	53 072	144 292	25 737	2 440	-	6 920	-	16 377
Maine	19 686	33 255	3 475	352	-	-	1 584	1 539
Maryland	37 207	168 141	86 637	108	56 498	1 296	12 606	16 129
Massachusetts	83 154	169 240	200 612	1 553	-	1 834	-	197 225
Michigan	151 515	238 622	537 472	6 978	75 548	371 673	36 113	47 160
Minnesota	81 669	178 716	90 136	1 452	58 571	14 089	11 252	4 774
Mississippi	38 366	122 375	22 081	3 487	815	-	-	17 779
Missouri	57 071	101 453	10 925	107	8	95	5 345	5 370
Montana	8 493	87 874	14 203	851	11 712	-	1 124	516
Nebraska	21 049	49 221	17 771	2 241	2 691	2 238	9 899	702
Nevada	22 427	54 128	10 461	1 819	2 069	655	1 967	3 951
New Hampshire	11 855	51 227	41 430	1 593	32 412	40	4 610	2 775
New Jersey	66 504	453 590	133 519	18 292	22 427	68 091	20 780	3 929
New Mexico	39 417	28 175	24 799	19 576	421	2 838	1 964	-
New York	297 965	927 650	3 576 117	67 071	1 840 554	566	-	1 867 926
North Carolina	42 349	143 847	182 477	5 482	147 678	952	13 894	14 691
North Dakota	7 539	35 403	20 015	947	7 596	-	8 978	2 494
Ohio	130 807	370 019	177 050	17 716	-	50 654	31 829	76 851
Oklahoma	42 200	105 174	22 805	11 939	-	634	2 605	7 627
Oregon	25 125	308 000	34 377	5 115	14 731	-	10 667	3 864
Pennsylvania	168 724	324 924	61 708	55 885	-	-	3 649	2 174
Rhode Island	18 432	85 371	58 962	401	1 048	-	2 055	55 458
South Carolina	44 369	111 033	57 798	13 372	5 915	6 765	486	31 260
South Dakota	11 920	48 211	6 419	128	1 904	2 791	916	680
Tennessee	50 168	236 612	16 344	6 909	854	7 597	-	984
Texas	205 613	427 656	24 192	18 025	-	4 140	214	1 813
Utah	30 091	65 353	22 357	10 934	2 568	32	-	8 823
Vermont	4 319	20 330	4 815	4 738	-	77	-	-
Virginia	55 185	145 519	132 385	12 741	-	41 083	40 123	38 418
Washington	65 318	170 132	187 124	34 930	-	120 627	2 732	28 835
West Virginia	24 863	108 660	16 624	823	-	-	-	15 801
Wisconsin	65 936	233 177	53 833	8 261	-	174	17 815	27 583
Wyoming	9 889	209 758	15 364	11 488	-	1 399	1 759	738

Table 6. Tax Revenue of State Governments by Type of Tax and State: 1988

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	Total taxes	Sales and gross receipts					
		Total	General sales and gross receipts	Selective sales and gross receipts			
				Total	Motor fuels	Public utilities	Tobacco products
	1	2	3	4	5	6	7
United States	**284 080 470**	**130 135 502**	**87 009 688**	**43 125 814**	**17 196 209**	**6 179 474**	**4 801 425**
Alabama	3 374 056	1 825 240	927 750	897 490	275 750	251 884	71 575
Alaska	1 251 021	81 710	-	81 710	33 676	2 024	8 879
Arizona	3 722 112	2 290 007	1 708 342	583 665	314 928	91 999	52 407
Arkansas	2 020 721	1 147 721	777 073	370 648	218 965	-	64 483
California	36 075 033	14 543 985	11 515 266	3 029 719	1 292 300	48 662	252 995
Colorado	2 725 767	1 214 576	724 300	490 276	300 032	6 317	63 835
Connecticut	4 376 395	2 906 968	1 983 977	925 011	292 515	254 826	87 198
Delaware	1 018 367	144 793	-	144 793	81 402	16 726	12 465
Florida	11 460 299	9 122 497	6 862 627	2 259 870	764 040	217 848	340 100
Georgia	5 782 247	2 628 575	1 856 625	771 950	411 706	-	91 020
Hawaii	2 039 375	1 294 497	919 796	374 701	49 906	63 587	21 318
Idaho	893 658	478 290	328 453	149 837	95 204	1 323	16 253
Illinois	11 078 693	5 802 525	3 677 354	2 125 171	701 971	757 202	249 988
Indiana	5 311 824	3 018 823	2 361 910	656 913	401 452	-	116 253
Iowa	2 841 657	1 302 013	859 033	442 980	266 094	-	83 208
Kansas	2 445 284	1 131 923	775 633	356 290	170 035	704	59 659
Kentucky	3 863 591	1 684 790	951 756	733 034	322 736	-	14 842
Louisiana	3 776 254	2 068 833	1 300 885	767 948	386 798	35 155	74 714
Maine	1 505 523	737 112	491 936	245 176	105 779	29 400	40 672
Maryland	5 830 888	2 552 272	1 423 585	1 128 687	441 618	95 721	85 494
Massachusetts	8 521 404	2 913 743	2 021 093	892 650	305 517	-	188 479
Michigan	10 515 368	4 064 211	2 919 055	1 145 156	687 308	-	264 541
Minnesota	6 143 956	2 702 528	1 676 632	1 025 896	391 657	99 953	115 848
Mississippi	2 126 254	1 402 715	1 007 278	395 439	229 060	-	53 342
Missouri	4 405 501	2 286 839	1 683 481	603 358	339 738	1 113	83 214
Montana	715 083	182 094	-	182 094	102 404	10 494	12 052
Nebraska	1 342 868	726 593	447 790	278 803	165 798	1 509	38 998
Nevada	1 186 445	982 050	546 409	435 641	99 238	4 419	14 089
New Hampshire	583 168	256 878	-	256 878	83 016	7 074	31 695
New Jersey	9 762 360	5 152 735	3 136 801	2 015 934	330 866	1 002 496	221 826
New Mexico	1 793 387	1 013 390	739 904	273 486	138 703	6 004	18 814
New York	26 171 362	8 379 003	5 510 790	2 868 213	500 180	1 007 926	400 932
North Carolina	6 922 990	2 821 701	1 627 672	1 194 029	598 573	225 244	16 219
North Dakota	633 339	326 187	204 793	121 394	63 668	10 994	16 644
Ohio	9 980 514	5 169 277	3 218 959	1 950 318	811 365	588 233	229 124
Oklahoma	3 150 072	1 457 067	756 916	700 151	311 367	13 156	84 457
Oregon	2 110 963	314 949	-	314 949	166 072	5 145	70 306
Pennsylvania	11 825 044	6 015 886	3 846 585	2 169 301	672 262	486 312	228 881
Rhode Island	1 120 534	574 630	383 209	191 421	54 783	54 113	33 318
South Carolina	3 438 186	1 885 982	1 249 430	616 552	305 989	35 570	30 610
South Dakota	475 701	392 944	262 348	130 596	61 844	760	14 282
Tennessee	3 855 027	2 946 730	2 142 276	804 454	503 498	22 270	83 142
Texas	13 425 516	10 276 793	6 271 018	4 005 775	1 473 821	207 838	416 997
Utah	1 602 093	786 820	589 480	197 340	129 370	4 728	21 656
Vermont	616 553	303 322	123 490	179 832	42 435	21 066	12 256
Virginia	6 136 607	2 527 280	1 188 856	1 338 424	593 677	151 045	17 075
Washington	5 994 964	4 511 633	3 553 516	958 117	435 458	170 965	129 724
West Virginia	1 743 871	924 408	537 499	386 909	167 658	18 013	34 216
Wisconsin	6 005 545	2 674 857	1 769 062	905 795	491 323	149 570	147 284
Wyoming	573 030	203 087	151 047	52 040	36 778	-	4 046

Table 6. Tax Revenue of State Governments by Type of Tax and State: 1988—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	Sales and gross receipts—Con.						
	Selective sales and gross receipts—Con.						
	Insurance	Alcoholic beverages	Parimutuels	Amusements	Other	Individual income	Corporation net income
	8	9	10	11	12	13	14
United States	**8 896 341**	**3 189 193**	**666 922**	**527 775**	**3 089 475**	**80 133 133**	**21 684 670**
Alabama	136 497	97 869	-	59	61 856	929 459	177 657
Alaska	23 661	12 111	-	-	1 359	449	181 387
Arizona	72 433	40 954	10 145	799	-	857 710	148 134
Arkansas	44 416	24 229	20 555	-	-	596 899	116 202
California	1 152 508	126 720	129 544	-	23 990	12 864 291	4 781 873
Colorado	82 224	21 965	8 517	592	6 794	1 159 923	146 776
Connecticut	150 968	31 526	62 505	15 245	29 228	352 031	601 212
Delaware	25 188	5 023	81	-	3 908	377 782	119 323
Florida	316 325	453 229	119 719	2 593	46 018	-	624 032
Georgia	150 312	118 912	-	-	-	2 391 771	478 969
Hawaii	38 876	133 824	-	-	67 290	625 594	78 053
Idaho	23 532	9 160	2 296	-	2 069	280 991	61 352
Illinois	187 001	67 843	49 975	8 495	102 696	3 161 110	973 704
Indiana	103 489	35 705	-	14	-	1 764 498	261 125
Iowa	81 033	12 645	-	-	-	1 064 816	158 040
Kansas	72 269	47 304	-	767	5 552	826 318	195 520
Kentucky	147 922	49 285	6 525	304	191 420	1 006 992	255 760
Louisiana	184 822	49 848	21 320	196	35 095	575 693	219 894
Maine	33 464	34 008	1 853	-	-	555 212	84 704
Maryland	128 103	26 023	2 726	1 592	365 410	2 432 698	313 070
Massachusetts	248 060	78 436	32 036	9 900	50 222	3 984 746	1 068 341
Michigan	43 882	120 085	20 173	-	9 167	3 587 860	1 856 105
Minnesota	126 765	55 746	-	-	235 927	2 625 405	411 960
Mississippi	76 448	36 257	-	332	-	353 227	96 170
Missouri	155 402	23 891	-	-	-	1 515 970	224 228
Montana	39 510	13 208	144	-	4 282	243 768	46 200
Nebraska	34 502	15 824	673	6 507	14 902	432 035	73 783
Nevada	46 446	11 070	12	256 284	4 083	-	-
New Hampshire	35 299	11 383	11 489	-	76 922	29 844	145 680
New Jersey	168 138	55 092	8 233	209 201	20 082	2 557 694	1 181 849
New Mexico	43 483	17 471	2 330	81	46 600	303 733	49 576
New York	489 490	149 089	92 349	986	227 281	13 569 268	2 172 245
North Carolina	186 833	141 794	-	-	27 366	2 784 385	712 975
North Dakota	14 662	5 630	-	-	9 796	114 020	39 094
Ohio	240 836	67 399	13 361	-	-	3 364 689	582 026
Oklahoma	137 207	55 404	1 624	-	96 936	832 779	83 725
Oregon	58 730	10 510	4 186	-	-	1 283 647	167 047
Pennsylvania	336 488	138 368	9 652	249	297 089	2 805 432	1 046 443
Rhode Island	30 362	7 755	10 791	147	172	388 461	79 194
South Carolina	83 185	107 132	-	11 085	42 981	1 141 076	203 959
South Dakota	23 480	9 013	1 000	-	20 217	-	26 357
Tennessee	122 438	63 125	-	-	9 983	79 650	352 120
Texas	545 808	315 536	-	133	1 045 644	-	-
Utah	25 286	16 300	-	-	-	637 511	71 663
Vermont	17 175	14 700	188	-	72 012	201 660	44 688
Virginia	180 460	95 379	-	111	300 677	2 757 868	334 382
Washington	93 619	102 010	8 882	82	17 379	-	-
West Virginia	47 155	8 645	13 780	372	97 070	394 181	176 704
Wisconsin	78 414	38 555	-	649	-	2 319 967	461 369
Wyoming	9 735	1 223	258	-	-	-	-

Table 6. Tax Revenue of State Governments by Type of Tax and State: 1988—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	License taxes						
	Total	Motor vehicle	Corporations in general	Occupations and businesses, n.e.c.	Hunting and fishing	Motor vehicle operators	Alcoholic beverages
	15	16	17	18	19	20	21
United States	**17 043 316**	**8 879 338**	**3 171 087**	**2 868 701**	**734 139**	**764 895**	**244 247**
Alabama	280 666	107 933	82 311	65 250	11 632	10 021	2 278
Alaska	72 234	18 358	892	37 772	12 678	600	1 632
Arizona	257 043	190 519	3 801	23 686	13 293	8 899	1 624
Arkansas	125 076	66 718	7 722	20 736	16 039	4 498	588
California	1 670 571	1 062 730	8 124	370 620	53 998	73 458	31 412
Colorado	159 078	82 358	3 428	27 826	31 060	6 259	2 483
Connecticut	260 592	185 170	9 384	31 059	2 736	21 857	5 894
Delaware	327 530	44 892	180 583	95 025	849	1 617	628
Florida	885 279	377 858	22 086	142 621	12 176	71 308	22 987
Georgia	179 259	75 107	20 335	31 199	15 988	17 631	1 720
Hawaii	29 709	18 411	881	7 823	212	–	–
Idaho	70 344	31 659	457	15 728	15 359	3 104	1 002
Illinois	814 621	619 767	75 261	66 053	14 278	34 015	1 985
Indiana	178 452	129 288	5 043	19 782	12 036	–	9 958
Iowa	254 867	194 489	12 090	11 965	11 696	9 380	7 666
Kansas	135 926	78 339	11 505	24 345	9 561	6 043	1 727
Kentucky	183 927	76 672	61 618	19 045	10 790	6 367	1 930
Louisiana	368 558	76 445	234 616	30 707	11 438	10 335	2 164
Maine	96 198	55 052	957	21 093	9 715	6 294	1 881
Maryland	228 658	133 141	4 775	73 082	7 445	8 226	360
Massachusetts	248 379	145 000	15 308	40 750	5 194	38 000	1 276
Michigan	579 931	413 715	9 979	48 862	41 416	26 542	11 541
Minnesota	375 120	272 876	2 917	53 982	25 535	13 690	523
Mississippi	185 431	74 507	58 384	35 831	7 739	6 827	1 169
Missouri	337 566	195 344	51 722	48 649	14 551	11 868	2 392
Montana	74 058	29 796	750	10 428	19 213	2 004	1 558
Nebraska	98 465	50 464	4 520	20 538	7 862	3 104	248
Nevada	149 348	57 233	5 058	24 738	4 500	3 775	25
New Hampshire	82 680	45 857	4 748	14 794	5 252	4 670	1 664
New Jersey	593 844	322 421	137 769	38 631	7 515	25 766	4 364
New Mexico	127 565	98 473	2 112	12 110	10 926	3 782	2
New York	778 359	417 660	24 172	165 077	23 791	66 441	29 196
North Carolina	456 240	215 513	121 156	61 999	12 424	37 654	2 650
North Dakota	59 495	33 118	610	18 616	3 240	2 375	261
Ohio	806 389	350 133	273 225	130 088	15 169	13 756	20 363
Oklahoma	336 752	244 761	30 402	30 726	11 289	9 489	3 155
Oregon	298 191	191 569	3 993	57 663	21 804	14 016	1 518
Pennsylvania	1 201 892	419 812	498 201	156 952	37 988	43 222	11 405
Rhode Island	42 919	31 457	3 048	6 527	959	–	235
South Carolina	171 023	68 256	20 491	37 393	10 021	8 338	7 497
South Dakota	37 589	20 869	800	8 000	5 490	1 300	186
Tennessee	381 598	144 464	166 504	36 195	11 799	15 102	1 440
Texas	1 981 504	693 988	953 201	207 660	32 723	53 542	21 499
Utah	73 204	40 349	–	12 201	14 361	5 340	420
Vermont	48 338	33 094	622	6 955	3 760	1 954	398
Virginia	342 380	232 882	19 263	46 471	12 761	22 518	6 042
Washington	329 349	155 977	6 434	103 515	26 100	16 228	7 354
West Virginia	108 372	67 866	3 122	15 813	8 553	–	5 758
Wisconsin	297 611	154 275	4 738	80 840	35 033	14 848	239
Wyoming	60 926	40 701	2 249	1 300	14 189	838	–

Table 6. Tax Revenue of State Governments by Type of Tax and State: 1988—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	License taxes—Con.			Severance	Property	Death and gift	Documentary and stock transfer	Other
	Public utilities	Amusements	Other					
	22	23	24	25	26	27	28	29
United States	**246 743**	**162 038**	**182 129**	**4 328 530**	**5 049 111**	**3 240 929**	**2 355 178**	**110 101**
Alabama	1 241	-	-	60 603	72 965	15 393	12 073	-
Alaska	-	302	-	818 655	96 225	361	-	-
Arizona	-	31	17 190	-	138 240	30 978	-	-
Arkansas	6 094	326	377	16 302	4 784	5 745	7 283	707
California	64 783	217	5 229	26 145	1 880 708	307 480	-	-
Colorado	-	49	5 635	15 330	6 083	13 175	-	10 826
Connecticut	-	84	4 406	-	12	176 852	76 708	-
Delaware	3 323	131	482	-	-	11 479	36 186	1 294
Florida	14 428	8 111	13 704	75 023	222 918	177 168	553 382	-
Georgia	-	-	17 279	-	20 309	54 204	18 642	12 518
Hawaii	2 312	-	70	-	-	7 314	4 208	-
Idaho	2 435	-	600	675	80	1 926	-	-
Illinois	-	1 023	2 239	-	231 191	82 502	13 040	-
Indiana	96	291	1 978	675	23 707	64 544	-	-
Iowa	4 784	11 093	1 724	-	-	58 932	2 989	-
Kansas	3 471	18	917	81 812	29 280	44 505	-	-
Kentucky	4 000	505	3 000	210 046	269 912	49 056	3 108	-
Louisiana	2 438	105	310	474 899	26 827	41 550	-	-
Maine	-	311	885	-	6 237	11 913	14 157	-
Maryland	-	18	1 611	-	147 321	58 012	79 726	18 831
Massachusetts	-	785	2 066	-	932	254 701	50 562	-
Michigan	15 007	234	12 635	43 581	278 656	93 799	-	11 225
Minnesota	-	-	5 597	7 796	7 536	13 610	1	-
Mississippi	817	-	157	53 224	19 774	15 713	-	-
Missouri	7 781	1 011	4 250	33	10 876	28 590	-	1 399
Montana	1 220	9 052	37	112 779	34 958	8 745	-	12 481
Nebraska	-	-	11 729	2 571	3 884	3 343	2 194	-
Nevada	-	51 632	2 385	10 655	39 115	5 279	-	-
New Hampshire	2 774	522	2 399	-	9 894	21 933	36 259	-
New Jersey	1 989	52 897	2 472	-	27 073	163 117	86 048	-
New Mexico	40	120	-	291 880	3 148	4 095	-	-
New York	44 433	4 002	3 587	-	-	459 827	812 640	-
North Carolina	-	3 501	1 343	1 579	80 370	85 740	-	-
North Dakota	10	1 261	4	90 897	2 148	1 498	-	-
Ohio	473	-	3 182	9 353	13 562	45 218	-	-
Oklahoma	4	1 717	5 209	386 680	-	39 848	5 040	8 183
Oregon	5 309	716	1 903	31 972	2	13 647	1 508	-
Pennsylvania	29 171	19	5 122	-	140 865	401 404	213 122	-
Rhode Island	113	92	488	-	8 021	21 821	5 441	47
South Carolina	-	7 819	11 208	-	8 029	35 991	12 126	-
South Dakota	-	144	800	8 449	-	10 362	-	-
Tennessee	3 580	-	2 514	1 820	-	33 484	44 628	14 997
Texas	5 561	3 457	9 873	1 058 809	-	108 410	-	-
Utah	-	-	533	29 156	296	3 443	-	-
Vermont	-	195	1 370	-	389	6 161	9 941	2 054
Virginia	-	37	2 406	1 868	26 104	43 205	94 903	8 817
Washington	11 850	210	1 681	45 790	948 787	18 848	140 559	-
West Virginia	5 770	-	1 488	128 486	1 651	6 489	3 580	-
Wisconsin	12	-	7 828	915	128 654	98 086	17 164	6 722
Wyoming	1 424	-	227	230 272	77 288	1 457	-	-

Table 7. Charges and Miscellaneous General Revenue of State Governments by State: 1988

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	Total	Current charges						
		Total	Education					
			Total	Higher education			Other education	Hospitals
				Total	Auxiliary enterprises	Other		
	1	2	3	4	5	6	7	8
United States	**74 193 219**	**34 429 882**	**19 324 384**	**10 033 036**	**6 589 453**	**12 443 583**	**291 348**	**7 431 436**
Alabama	1 384 199	821 373	424 181	377 834	122 769	255 065	46 347	291 837
Alaska	3 041 954	216 041	44 575	44 575	12 430	32 145	-	-
Arizona	843 929	394 382	332 977	331 063	150 475	180 588	1 914	14 786
Arkansas	480 329	266 078	159 769	155 680	65 770	89 910	4 089	59 505
California	7 572 334	3 505 555	1 731 547	1 729 147	451 989	1 277 178	2 400	1 018 701
Colorado	1 110 898	659 989	487 089	481 080	144 313	336 767	6 009	101 350
Connecticut	1 302 472	392 691	194 168	192 739	69 450	123 289	1 429	131 766
Delaware	533 059	258 306	141 823	141 264	35 779	105 485	559	29 665
Florida	2 167 176	840 152	360 011	357 943	152 149	205 794	2 068	89 833
Georgia	1 006 907	665 007	354 014	346 285	122 503	223 782	7 729	106 414
Hawaii	590 515	380 207	86 066	70 830	34 720	36 110	15 236	58 875
Idaho	220 796	112 241	73 154	73 059	26 581	46 498	95	1 445
Illinois	2 759 833	1 073 333	713 598	712 900	260 607	452 293	698	129 595
Indiana	1 638 192	1 147 184	767 432	735 550	288 849	446 701	31 882	198 653
Iowa	954 163	600 328	356 126	356 044	143 037	213 007	82	205 222
Kansas	578 889	405 998	220 159	218 604	85 625	133 979	1 555	112 402
Kentucky	1 013 986	577 906	362 906	350 102	103 427	246 675	12 804	102 174
Louisiana	1 909 669	725 279	444 757	438 834	156 188	282 646	5 923	117 303
Maine	442 897	158 561	99 202	99 202	35 007	64 195	-	2 988
Maryland	1 575 005	670 174	385 300	382 509	136 912	245 597	2 794	26 883
Massachusetts	2 201 707	949 037	373 573	366 171	107 104	261 067	5 402	148 244
Michigan	3 310 513	1 726 398	1 091 290	1 083 956	370 978	712 978	7 334	499 729
Minnesota	1 381 342	844 878	442 709	441 910	133 703	308 207	799	253 388
Mississippi	532 488	336 206	198 750	198 019	79 883	118 126	731	79 557
Missouri	1 032 871	548 160	373 884	372 698	110 258	262 440	1 186	129 053
Montana	349 619	98 262	70 058	68 470	32 434	34 036	3 588	1 425
Nebraska	517 652	296 540	152 677	151 131	64 394	86 737	1 546	104 705
Nevada	245 530	94 290	59 986	59 126	15 732	43 394	860	1 933
New Hampshire	435 026	195 059	133 513	133 400	32 602	100 798	112	2 580
New Jersey	3 298 017	1 347 113	413 985	411 195	125 813	285 382	2 790	122 805
New Mexico	1 123 154	294 695	169 358	162 556	55 630	106 926	6 802	85 573
New York	5 506 567	1 887 518	732 698	713 213	234 202	479 011	19 485	581 063
North Carolina	1 383 894	856 040	569 488	566 611	237 483	329 128	2 877	185 120
North Dakota	392 734	267 785	123 893	123 428	54 165	69 263	465	14 796
Ohio	3 154 215	1 726 839	1 132 872	1 131 998	287 991	844 007	874	439 938
Oklahoma	1 060 033	587 020	381 180	375 520	205 738	169 782	5 660	87 729
Oregon	1 298 896	456 371	226 004	222 718	81 846	140 872	3 286	124 778
Pennsylvania	2 868 449	1 305 980	739 876	705 009	241 400	463 609	34 867	264 258
Rhode Island	527 378	221 853	104 184	94 715	31 675	63 040	9 449	98 572
South Carolina	970 898	631 324	352 320	341 636	123 251	218 385	10 684	162 825
South Dakota	301 585	109 865	65 293	65 273	18 709	46 564	20	2 540
Tennessee	905 798	613 779	358 635	354 459	129 705	224 754	4 176	175 585
Texas	3 932 800	1 564 924	1 044 290	1 039 035	407 430	631 605	5 255	260 905
Utah	602 636	395 089	233 202	228 358	74 971	153 387	4 844	139 945
Vermont	296 658	153 580	136 303	136 237	30 859	105 378	66	2 395
Virginia	1 902 090	1 251 572	889 457	676 292	257 710	418 582	13 165	416 844
Washington	1 094 242	632 599	482 979	482 979	171 381	311 598	-	14 981
West Virginia	520 550	249 114	156 945	156 448	78 141	78 305	499	21 690
Wisconsin	1 485 689	871 427	541 581	540 649	175 216	365 433	932	250 156
Wyoming	443 008	47 797	34 584	34 584	20 499	14 085	-	1 771

See footnotes at end of table.

Table 7. Charges and Miscellaneous General Revenue of State Governments by State: 1988—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	Current charges—Con.									
	Highways			Natural resources				Parks and recreation	Water transport and terminals	Airports
	Total	Toll facilities	Other	Total	Agriculture	Forestry	Other			
	9	10	11	12	13	14	15	16	17	18
United States	**2 289 384**	**2 050 178**	**239 206**	**834 674**	**339 018**	**143 707**	**351 949**	**626 095**	**351 291**	**481 632**
Alabama	1 922	-	1 922	7 805	5 288	2 051	266	17 678	47 969	-
Alaska	38 249	34 966	3 283	5 176	586	2 484	2 106	-	-	54 864
Arizona	326	-	326	10 791	9 690	-	1 101	1 611	-	-
Arkansas	7 990	-	7 990	6 395	5 326	997	270	9 076	-	-
California	119 914	90 277	29 637	329 615	72 368	1 902	254 345	46 156	-	-
Colorado	15 866	-	15 866	5 549	3 151	-	2 398	1 451	-	-
Connecticut	15 599	14 107	1 492	1 280	40	1 115	125	2 433	326	1 326
Delaware	25 401	24 187	1 214	883	288	103	492	2 797	-	-
Florida	192 192	192 192	-	14 505	3 815	6 339	4 351	12 072	-	-
Georgia	28 815	1 033	27 782	12 798	6 586	5 303	909	48 585	59 736	458
Hawaii	8	-	8	3 697	497	176	3 024	6 702	30 614	143 158
Idaho	3 013	-	3 013	16 609	3 026	12 761	822	1 329	-	-
Illinois	197 591	195 849	1 742	7 189	7 189	-	-	1 058	-	-
Indiana	58 945	57 322	1 623	19 120	14 766	2 642	1 712	11 784	4 172	-
Iowa	4 846	11	4 835	6 971	5 188	-	1 783	2 169	-	336
Kansas	33 788	33 708	80	11 196	10 798	-	398	2 166	-	-
Kentucky	22 493	17 063	5 430	15 744	14 818	842	84	34 228	-	-
Louisiana	1 932	-	1 932	9 913	7 431	1 421	1 061	13 691	32 427	42
Maine	33 074	32 948	126	6 895	5 244	1 331	320	1 591	-	-
Maryland	115 618	108 032	7 584	7 242	2 094	4 061	1 087	3 140	34 310	41 593
Massachusetts	114 667	113 342	1 325	2 665	125	567	1 973	15 136	47 833	135 040
Michigan	14 195	11 710	2 485	21 339	8 336	7 701	5 302	18 223	833	130
Minnesota	28 615	-	28 615	23 823	17 772	3 917	2 134	4 597	-	597
Mississippi	3 535	-	3 535	12 820	9 375	2 798	647	4 763	1 546	-
Missouri	1 937	-	1 937	9 710	5 731	465	3 514	813	-	-
Montana	1 138	-	1 138	6 853	2 265	1 678	2 910	433	-	83
Nebraska	3 604	-	3 604	8 364	7 005	-	1 359	2 117	-	806
Nevada	8 243	-	8 243	1 387	648	319	420	1 144	-	-
New Hampshire	36 777	30 518	6 259	1 077	534	201	342	7 017	269	43
New Jersey	333 251	333 038	213	12 909	620	3	12 286	193 937	12 342	-
New Mexico	3 259	-	3 259	12 719	11 133	2	1 584	4 065	-	-
New York	242 314	242 314	-	7 825	6 457	-	1 368	50 804	3 654	12 648
North Carolina	3 103	1 190	1 913	15 080	10 925	160	3 995	2 269	23 560	-
North Dakota	1 276	-	1 276	5 239	4 895	80	264	682	-	-
Ohio	86 596	85 488	1 108	14 632	11 057	2 264	1 311	5 076	-	-
Oklahoma	48 970	48 011	959	4 003	3 155	-	848	12 176	-	14
Oregon	3 423	1 775	1 648	56 057	7 617	44 460	3 980	6 860	-	-
Pennsylvania	206 646	205 667	979	22 251	3 980	6 924	11 347	7 338	-	5 679
Rhode Island	8 715	8 701	14	1 406	44	11	1 351	1 540	194	4 694
South Carolina	13 670	-	13 670	7 054	2 637	2 932	1 485	11 789	44 778	65
South Dakota	924	-	924	6 560	5 782	645	133	2 053	-	-
Tennessee	1 361	-	1 361	7 049	4 539	690	1 820	17 345	-	-
Texas	34 631	26 309	8 322	15 153	10 624	1 822	2 717	8 636	-	30
Utah	1 007	-	1 007	4 576	3 333	331	912	2 500	-	224
Vermont	42	-	42	1 087	485	233	369	3 366	-	-
Virginia	50 117	50 117	-	4 329	3 714	449	166	3 052	6 708	-
Washington	76 536	58 486	18 050	21 285	1 370	19 769	146	4 967	-	-
West Virginia	32 352	31 817	535	3 127	2 344	-	783	11 584	-	-
Wisconsin	9 294	-	9 294	23 845	13 134	1 758	8 953	4 096	-	-
Wyoming	1 808	-	1 808	2 067	1 191	-	876	-	-	-

See footnotes at end of table.

Table 7. Charges and Miscellaneous General Revenue of State Governments by State: 1988—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	Current charges—Con.		Miscellaneous general revenue							
	Miscellaneous commercial activities, n.e.c.	Other	Total	Interest earnings	Royalties	Rents	Lottery net income	Donations	Fines and forfeits	Other
	19	20	21	22	23	24	25	26	27	28
United States	**156 634**	**3 012 359**	**39 763 327**	**22 986 446**	**2 149 809**	**898 545**	**6 452 411**	**2 672 922**	**1 122 114**	**3 684 080**
Alabama	-	40 161	562 826	388 562	55 840	3 487	-	61 783	14 479	58 665
Alaska	-	73 377	2 825 913	1 576 710	1 139 889	75 081	-	6 927	3 705	23 621
Arizona	-	33 911	449 547	207 941	6 965	15 151	-	67 299	23 431	45 744
Arkansas	-	23 143	214 251	143 052	338	-	83 116	53 999	3 522	13 340
California	-	260 622	4 066 779	2 244 341	212 261	11 089	949 226	248 159	211 458	190 265
Colorado	-	48 684	450 909	238 018	37 535	37 202	49 513	49 837	9 640	29 144
Connecticut	418	45 375	909 781	500 781	5 826	26	223 068	54 725	46 185	79 152
Delaware	-	57 737	274 753	215 072	-	940	22 114	12 078	4 701	19 848
Florida	-	171 539	1 327 024	708 955	-	-	290 682	97 814	34 676	194 897
Georgia	-	54 187	341 900	246 265	-	5 343	-	77 937	854	11 701
Hawaii	-	53 087	210 308	142 382	-	9 942	-	6 290	13 368	38 326
Idaho	137	16 554	108 555	81 683	-	2 115	-	13 287	5 273	6 197
Illinois	-	24 302	1 686 500	904 298	-	8 830	527 770	99 545	39 771	106 298
Indiana	-	87 078	491 008	319 033	184	101	-	72 897	8 968	89 825
Iowa	-	24 658	353 695	185 742	128	411	51 032	43 401	27 085	46 036
Kansas	-	26 287	172 891	98 700	1 328	1 771	32 063	17 486	9 966	11 577
Kentucky	-	40 361	436 080	330 967	-	1 596	-	23 455	36 826	43 236
Louisiana	-	105 214	1 184 390	597 176	282 654	44 519	-	24 275	26	255 740
Maine	-	14 831	284 338	165 952	-	1 693	35 630	11 341	21 636	48 084
Maryland	3 236	52 841	904 831	368 442	-	770	389 538	35 708	66 664	63 711
Massachusetts	-	111 879	1 252 670	536 043	-	-	457 550	35 961	31 275	191 841
Michigan	-	80 659	1 584 115	789 510	10 720	35 113	531 090	165 540	1 429	50 713
Minnesota	-	91 149	536 464	375 252	3 062	2 949	-	109 629	13 193	32 379
Mississippi	-	35 235	196 282	130 243	958	6 282	-	21 419	10 522	26 678
Missouri	-	30 783	486 711	365 410	-	-	71 298	34 335	2 994	12 674
Montana	901	17 371	251 357	188 238	6 320	16 583	10 771	11 649	3 082	14 734
Nebraska	-	24 265	221 112	166 703	653	13 472	-	30 261	767	7 256
Nevada	-	21 597	151 240	107 651	-	6 050	-	13 189	6 957	17 393
New Hampshire	-	13 773	239 967	174 038	-	550	32 251	5 483	20 270	7 375
New Jersey	-	257 884	1 950 904	1 228 887	-	-	539 619	51 820	53 729	76 849
New Mexico	-	19 721	828 459	547 441	110 574	124 378	-	22 877	10 038	13 151
New York	8	256 504	3 619 049	2 211 879	-	11 651	686 288	125 618	79 694	493 919
North Carolina	852	78 568	527 854	354 687	-	7 132	-	92 082	-	73 943
North Dakota	117 666	4 243	124 969	90 405	15 935	2 262	-	11 824	1 804	2 739
Ohio	1 675	45 850	1 427 376	559 513	-	55 676	612 921	107 275	18 700	73 291
Oklahoma	2 836	50 112	473 013	397 216	12 194	17 440	-	19 955	16 387	9 821
Oregon	-	39 249	842 525	601 712	-	88 704	70 922	53 395	22 525	25 267
Pennsylvania	-	59 932	1 562 469	625 678	189	8 548	804 906	46 573	62 982	213 613
Rhode Island	477	12 091	305 525	244 580	-	7 467	23 436	4 332	8 721	17 009
South Carolina	-	38 823	339 574	246 829	98	1 887	-	37 283	16 659	36 818
South Dakota	28 228	4 267	191 720	157 199	2 480	2 196	13 059	3 032	1 884	1 870
Tennessee	-	53 804	292 017	198 477	-	70	-	55 081	19 848	18 543
Texas	-	201 269	2 367 876	1 316 815	224 778	56 715	-	242 017	57 034	470 519
Utah	-	14 635	207 547	155 660	526	1 470	-	23 501	13 810	12 580
Vermont	-	10 400	143 065	78 864	-	2 511	15 029	15 780	6 848	24 035
Virginia	-	81 065	650 518	437 496	-	404	-	79 891	33 092	99 635
Washington	-	31 851	451 643	119 322	-	17 963	112 386	79 739	7 349	114 884
West Virginia	-	23 207	271 436	163 575	-	144	26 917	7 118	1 120	72 562
Wisconsin	-	42 455	614 242	421 661	1 219	42	-	80 101	18 804	94 415
Wyoming	-	7 769	395 211	339 410	34 257	10 869	-	8 309	587	1 779

Table 8. State Government Insurance Trust, Utility, and Liquor Store Revenue by State: 1988

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	Insurance trust revenue							Liquor store revenue	Utility revenue
	All systems								
	Total	Contributions[1]	Earnings on investments	Employee retirement	Unemployment compensation	Workers' compensation	Other insurance trust		
	1	2	3	4	5	6	7	8	9
United States	**90 401 365**	**43 243 528**	**47 247 837**	**63 555 717**	**17 186 667**	**7 373 080**	**2 375 921**	**2 786 552**	**3 029 871**
Alabama	1 376 885	379 214	997 651	1 168 132	208 618	117	-	141 468	-
Alaska	550 190	287 689	262 501	436 720	109 265	4 205	-	-	1 908
Arizona	1 279 026	567 268	711 758	855 736	160 341	262 890	-	-	16 223
Arkansas	510 652	185 475	325 177	368 932	134 760	6 980	-	-	-
California	16 417 146	8 483 891	7 933 255	10 748 353	2 320 956	1 452 726	1 895 111	-	127 793
Colorado	1 500 542	811 185	689 357	1 038 419	223 918	237 674	531	-	-
Connecticut	1 073 083	388 602	684 481	802 300	238 781	32 002	-	-	17 973
Delaware	187 967	77 959	110 008	111 648	71 160	5 159	-	-	3 990
Florida	2 493 452	1 333 385	1 160 067	1 998 843	453 742	40 867	-	-	5 155
Georgia	1 614 380	625 719	988 661	1 271 777	342 603	-	-	-	-
Hawaii	491 937	165 370	326 567	395 530	96 407	-	-	-	-
Idaho	328 335	225 249	103 086	172 011	101 658	54 666	-	34 483	-
Illinois	2 898 782	1 360 376	1 338 386	2 050 078	644 581	4 103	-	-	-
Indiana	802 456	413 278	389 180	561 065	241 381	10	-	-	-
Iowa	802 582	430 179	372 403	533 732	268 815	35	-	78 425	-
Kansas	513 713	251 575	262 138	290 953	204 548	18 212	-	-	-
Kentucky	1 036 416	526 405	510 011	727 689	237 352	71 375	-	-	-
Louisiana	238 795	-189 089	427 884	710 537	-471 742	-	-	-	-
Maine	254 357	158 913	95 444	162 882	91 262	213	-	71 774	-
Maryland	2 521 407	572 314	1 949 093	2 013 661	220 306	132 290	155 150	-	64 484
Massachusetts	1 049 660	775 576	274 084	489 218	546 943	13 499	-	-	35 687
Michigan	2 857 204	1 367 872	1 289 332	1 667 525	929 466	60 211	-	413 256	-
Minnesota	1 726 395	945 370	781 025	1 232 406	402 546	91 443	-	-	-
Mississippi	585 142	301 629	283 513	490 912	94 230	-	-	110 591	-
Missouri	1 133 562	575 581	557 981	880 120	252 227	1 215	-	-	-
Montana	399 037	285 724	133 313	230 296	56 026	112 713	-	34 299	-
Nebraska	167 734	114 453	53 281	109 636	56 728	1 370	-	-	-
Nevada	897 229	415 604	281 625	356 072	99 475	241 882	-	-	48 277
New Hampshire	210 763	71 875	138 888	170 560	40 203	-	-	171 605	95
New Jersey	3 993 299	2 118 803	1 874 496	2 548 345	1 119 954	57 252	267 748	-	317 167
New Mexico	572 824	240 037	332 787	491 245	81 579	-	-	-	-
New York	9 291 849	4 048 582	5 243 267	6 624 500	1 610 764	1 050 831	5 754	-	1 724 442
North Carolina	2 180 141	650 220	1 529 921	1 850 656	328 157	1 328	-	-	-
North Dakota	175 120	113 777	61 343	83 420	49 686	42 014	-	-	-
Ohio	7 958 067	3 782 184	4 175 883	5 816 464	749 229	1 392 380	-	325 859	-
Oklahoma	858 470	514 936	343 534	571 049	195 579	91 842	-	-	167 767
Oregon	1 366 060	845 427	520 633	729 607	350 225	286 228	-	138 797	-
Pennsylvania	3 783 322	2 068 805	1 714 517	2 485 566	1 080 488	217 268	-	604 999	-
Rhode Island	470 257	284 555	185 702	289 937	151 126	4 317	44 877	-	7 030
South Carolina	1 057 898	505 604	552 294	849 879	180 641	27 387	-	-	491 980
South Dakota	223 151	58 356	164 795	207 421	15 534	196	-	-	-
Tennessee	945 130	328 626	616 504	688 773	256 288	69	-	-	-
Texas	4 183 863	1 803 745	2 380 118	3 245 897	917 188	778	-	-	-
Utah	631 076	272 516	358 560	470 568	95 168	65 340	-	64 915	-
Vermont	124 062	61 765	62 297	55 755	68 305	2	-	29 015	-
Virginia	1 394 446	634 394	760 052	1 188 055	206 391	-	-	248 419	-
Washington	3 027 407	1 635 962	1 391 445	1 321 123	704 180	1 002 104	-	217 466	-
West Virginia	400 287	195 748	204 539	197 705	-53 464	256 046	-	53 763	-
Wisconsin	2 344 803	1 077 567	1 267 236	1 672 129	664 074	1 850	6 750	-	-
Wyoming	211 044	113 300	97 744	141 830	39 023	30 191	-	27 418	-

[1]Excludes any segregable "contributions" from State governments, representing intragovernmental transactions rather than revenue.

Table 9. Summary of State Government Expenditure by State: 1988

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	Total	General[1]	Utility	Liquor store	Insurance trust				
					Total	Unemployment compensation	Employee retirement	Workers' compensation	Other
	1	2	3	4	5	6	7	8	9
United States	**484 963 969**	**432 156 750**	**6 232 166**	**2 377 769**	**44 217 284**	**13 023 736**	**24 196 008**	**5 185 224**	**1 812 316**
Alabama	6 877 084	6 269 741	-	122 899	484 444	142 863	321 374	207	-
Alaska	4 197 902	3 869 779	57 327	-	270 796	101 584	166 525	2 687	-
Arizona	6 319 404	5 718 965	15 202	-	585 237	116 490	262 886	205 861	-
Arkansas	3 570 259	3 297 739	-	-	272 520	122 049	139 342	11 129	-
California	66 902 953	59 680 059	4 881	-	7 218 013	1 860 922	3 496 488	862 365	1 398 238
Colorado	5 619 646	4 890 051	1 702	-	727 893	194 223	324 997	198 244	10 429
Connecticut	7 517 812	6 892 359	65 307	-	560 146	160 939	369 138	30 069	-
Delaware	1 740 747	1 643 380	10 505	-	86 862	30 380	50 690	5 792	-
Florida	17 833 097	16 932 849	24 920	-	875 328	262 223	591 011	22 094	-
Georgia	9 782 650	9 108 621	-	-	854 029	214 625	439 404	-	-
Hawaii	2 808 056	2 570 933	-	-	237 123	47 993	189 130	-	-
Idaho	1 691 599	1 495 786	-	27 384	168 449	59 899	83 797	24 753	-
Illinois	19 212 132	17 451 414	-	-	1 760 718	752 017	1 003 593	5 108	-
Indiana	8 847 780	8 400 176	-	-	447 584	130 185	316 835	584	-
Iowa	5 316 445	4 978 336	-	56 551	283 558	115 419	168 090	49	-
Kansas	3 813 994	3 485 933	-	-	328 061	156 181	152 376	19 504	-
Kentucky	6 857 990	6 352 212	5 015	-	500 763	141 734	297 506	61 523	-
Louisiana	8 252 127	7 294 982	-	-	957 145	272 058	676 636	8 451	-
Maine	2 500 088	2 239 977	-	52 126	207 985	50 458	157 405	122	-
Maryland	9 441 504	8 390 006	162 957	-	888 541	185 811	478 452	121 950	102 328
Massachusetts	15 366 593	14 258 453	47 982	-	1 060 158	456 982	594 376	8 800	-
Michigan	20 379 578	18 068 827	2 989	351 405	1 956 357	1 047 000	866 625	42 732	-
Minnesota	9 647 679	8 835 120	-	-	812 559	308 573	418 596	85 390	-
Mississippi	4 145 210	3 764 766	-	88 855	291 589	85 709	205 880	-	-
Missouri	7 497 576	6 909 048	-	-	588 528	221 326	357 875	9 327	-
Montana	1 694 829	1 423 402	-	29 782	241 645	41 041	109 098	91 506	-
Nebraska	2 347 129	2 274 221	-	-	72 908	43 480	29 110	318	-
Nevada	2 202 513	1 872 922	54 245	-	365 346	63 385	108 121	193 840	-
New Hampshire	1 609 878	1 420 036	151	136 428	53 263	11 908	41 355	-	-
New Jersey	18 951 783	18 273 660	808 575	-	1 869 548	519 230	1 058 781	49 789	241 748
New Mexico	3 503 885	3 247 307	-	-	256 578	66 104	190 474	-	-
New York	50 429 254	42 591 841	4 141 924	-	3 695 489	1 038 618	2 183 759	467 537	5 575
North Carolina	11 022 026	10 276 656	-	-	745 370	180 624	563 190	1 556	-
North Dakota	1 598 834	1 471 992	-	-	124 842	29 324	31 318	64 200	-
Ohio	21 395 094	17 305 856	-	295 482	3 793 756	619 547	2 027 778	1 146 431	-
Oklahoma	5 781 220	4 916 974	259 281	-	604 965	118 767	388 921	97 277	-
Oregon	5 254 705	4 572 260	-	88 742	593 703	201 700	316 022	75 981	-
Pennsylvania	21 397 190	18 634 704	-	585 914	2 176 572	817 331	1 283 867	75 374	-
Rhode Island	2 480 053	2 189 261	46 451	-	244 341	72 277	118 628	3 083	50 356
South Carolina	6 382 715	5 464 019	522 752	-	395 944	76 926	283 478	35 540	-
South Dakota	1 132 992	1 081 330	-	-	51 662	13 386	36 947	1 329	-
Tennessee	7 082 137	6 625 258	-	-	456 879	175 706	281 120	53	-
Texas	22 789 839	20 661 015	-	-	2 128 824	874 023	1 254 623	178	-
Utah	3 224 154	2 909 179	-	49 862	265 113	73 872	122 879	68 362	-
Vermont	1 268 382	1 189 219	-	27 270	51 893	23 002	28 891	-	-
Virginia	10 662 501	10 003 909	-	209 312	489 280	132 770	336 510	-	-
Washington	11 404 427	9 322 149	-	184 887	1 897 391	366 742	582 153	948 496	-
West Virginia	3 809 454	3 178 316	-	46 255	584 883	109 216	183 941	291 726	-
Wisconsin	9 822 317	9 074 170	-	-	748 147	286 602	456 818	1 084	3 643
Wyoming	1 508 773	1 359 602	-	24 615	124 556	30 512	49 201	44 843	-

[1]See table 11 for functional detail.

Table 10. State Government Expenditure by Character and Object and State: 1988

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	Total expenditure	Intergovernmental expenditure	Direct expenditure						
			Total	Current operation	Capital outlay	Assistance and subsidies	Interest on debt	Insurance benefits and repayments	Exhibit: Salaries and wages
	1	2	3	4	5	6	7	8	9
United States	**484 983 989**	**151 681 866**	**333 322 103**	**213 230 967**	**40 666 340**	**14 999 984**	**20 207 528**	**44 217 284**	**86 931 345**
Alabama	6 877 084	1 772 140	5 104 944	3 625 843	649 150	182 390	203 117	484 444	1 543 738
Alaska	4 197 902	794 294	3 403 608	2 176 998	259 813	93 969	602 032	270 796	749 500
Arizona	6 319 404	2 014 460	4 304 944	2 558 325	841 409	167 873	152 100	585 237	979 232
Arkansas	3 570 259	1 053 029	2 517 230	1 763 100	288 319	96 369	96 922	272 520	789 520
California	66 902 953	29 754 786	37 148 167	25 321 688	2 525 442	348 052	1 734 972	7 218 013	8 873 965
Colorado	5 619 646	1 601 393	4 018 253	2 496 382	577 711	33 782	182 485	727 893	1 400 797
Connecticut	7 517 812	1 477 198	6 040 614	3 877 483	719 004	294 979	589 002	560 146	1 652 982
Delaware	1 740 747	317 800	1 422 947	886 665	201 098	38 847	209 475	86 862	446 211
Florida	17 833 097	6 500 752	11 332 345	7 469 221	1 823 380	527 779	636 637	875 328	3 776 035
Georgia	9 762 650	2 928 597	6 834 053	4 506 694	1 182 626	321 470	169 234	654 029	1 891 433
Hawaii	2 808 056	49 776	2 758 280	1 829 482	397 800	99 191	194 684	237 123	989 841
Idaho	1 691 599	489 765	1 201 834	746 416	209 620	29 139	48 210	168 449	313 827
Illinois	19 212 132	5 274 272	13 937 860	8 040 948	1 771 469	1 418 736	945 989	1 760 718	2 927 080
Indiana	8 647 760	2 995 457	5 652 303	4 313 395	779 804	112 536	198 984	447 584	1 767 697
Iowa	5 316 445	1 802 094	3 514 351	2 354 268	548 105	222 609	107 811	283 558	1 163 131
Kansas	3 813 994	1 073 214	2 740 780	1 836 484	393 879	150 778	31 580	328 061	913 234
Kentucky	6 857 990	1 741 531	5 116 459	3 329 587	797 585	189 494	299 030	500 763	1 271 501
Louisiana	8 252 127	1 865 441	6 386 686	3 765 091	701 564	218 128	744 758	957 145	1 634 867
Maine	2 500 088	544 712	1 955 376	1 342 974	156 349	115 294	132 774	207 985	427 005
Maryland	9 441 504	2 233 494	7 208 010	4 392 041	1 144 452	414 594	368 382	888 541	1 881 744
Massachusetts	15 366 593	4 127 655	11 238 938	7 431 384	975 587	835 492	936 317	1 060 158	2 802 057
Michigan	20 379 578	5 813 874	14 565 704	9 000 322	1 425 070	1 602 570	581 385	1 956 357	3 672 972
Minnesota	9 647 679	3 621 482	6 026 197	4 178 532	664 155	115 569	255 382	812 559	2 029 699
Mississippi	4 145 210	1 391 664	2 753 546	1 892 849	335 659	131 368	102 081	291 589	715 186
Missouri	7 497 576	2 303 781	5 193 795	3 252 877	766 953	259 212	326 225	588 528	1 529 778
Montana	1 694 829	308 044	1 386 785	802 237	203 162	48 405	91 336	241 645	334 520
Nebraska	2 347 129	552 488	1 794 641	1 238 026	292 892	75 258	115 557	72 908	670 968
Nevada	2 292 513	725 283	1 567 230	794 247	262 855	31 047	113 735	365 346	388 922
New Hampshire	1 609 878	204 898	1 404 980	967 361	169 183	39 311	175 862	53 263	369 802
New Jersey	18 951 783	5 462 250	13 489 533	8 107 065	1 956 371	179 511	1 377 038	1 869 548	3 068 921
New Mexico	3 503 685	1 244 887	2 258 998	1 482 131	338 049	81 344	120 896	256 578	659 579
New York	50 429 254	16 767 678	33 661 576	22 026 644	4 112 098	641 548	3 185 797	3 695 489	8 267 105
North Carolina	11 022 026	4 066 203	6 955 823	4 699 397	1 010 010	316 505	184 541	745 370	2 313 394
North Dakota	1 596 834	365 329	1 231 505	865 114	157 324	24 456	59 769	124 842	332 764
Ohio	21 395 094	6 315 346	15 079 748	8 085 861	1 599 554	884 141	718 436	3 793 756	3 422 726
Oklahoma	5 781 220	1 447 844	4 333 376	2 782 062	472 341	192 715	281 293	604 965	1 235 463
Oregon	5 254 705	1 201 765	4 052 940	2 458 277	343 448	157 393	500 119	593 703	1 109 408
Pennsylvania	21 397 190	6 119 723	15 277 467	9 484 926	1 491 416	1 489 458	635 095	2 176 572	2 854 947
Rhode Island	2 480 053	374 269	2 105 784	1 302 328	255 665	98 062	205 388	244 341	519 662
South Carolina	6 382 715	1 574 229	4 808 486	3 278 998	707 018	137 255	289 271	395 944	1 588 542
South Dakota	1 132 992	221 219	911 773	573 223	136 461	29 387	121 040	51 662	243 050
Tennessee	7 082 137	1 685 450	5 396 687	3 864 718	709 122	193 241	172 727	456 879	1 491 929
Texas	22 789 839	6 625 955	16 163 884	9 987 931	2 679 085	764 917	603 127	2 128 824	3 861 240
Utah	3 224 154	842 039	2 382 115	1 623 897	301 658	80 618	110 829	265 113	683 265
Vermont	1 268 382	213 223	1 055 159	741 682	118 797	63 948	78 639	51 893	289 827
Virginia	10 682 501	3 038 790	7 643 711	5 278 709	1 268 854	283 457	343 411	469 280	2 503 157
Washington	11 404 427	3 485 095	7 919 332	4 329 859	957 860	457 429	276 793	1 897 391	2 029 480
West Virginia	3 809 454	870 197	2 939 257	1 720 820	369 596	120 391	143 565	584 883	652 479
Wisconsin	9 822 317	3 855 521	5 966 796	3 851 134	400 088	576 687	390 740	748 147	1 655 586
Wyoming	1 508 773	551 480	957 293	515 071	219 428	33 282	64 956	124 556	261 577

Table 11. State Government General Expenditure by Function and State: 1988

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	Total	Intergovernmental	Direct	Educational services				Social services and income maintenance		
				Education[1]			Libraries	Public welfare[1]		
				Total	Intergovernmental	Direct		Total	Intergovernmental	Direct
	1	2	3	4	5	6	7	8	9	10
United States	**432 156 750**	**151 661 866**	**280 494 884**	**159 500 270**	**95 390 536**	**64 109 734**	**622 433**	**84 234 602**	**17 664 585**	**66 570 017**
Alabama	6 289 741	1 772 140	4 517 601	3 020 224	1 356 615	1 663 609	6 649	685 796	9 344	676 452
Alaska	3 869 779	794 294	3 075 485	948 388	504 012	444 376	4 484	306 957	–	306 957
Arizona	5 718 965	2 014 460	3 704 505	2 199 436	1 129 298	1 070 138	5 681	672 960	1 200	671 760
Arkansas	3 297 739	1 053 029	2 244 710	1 442 204	804 872	637 332	4 936	557 376	211	557 167
California	59 680 059	29 754 786	29 925 273	23 820 249	16 523 562	7 296 687	53 136	19 539 353	7 612 029	5 927 324
Colorado	4 890 051	1 601 393	3 288 658	2 079 734	1 051 252	1 028 482	3 703	801 144	274 146	526 998
Connecticut	6 892 359	1 477 198	5 415 161	1 818 145	1 036 446	781 699	12 053	1 227 248	47 325	1 179 923
Delaware	1 643 380	317 800	1 325 580	598 073	262 867	335 206	1 266	132 972	730	132 242
Florida	16 932 849	6 500 752	10 432 097	6 566 852	4 762 897	1 803 955	17 094	2 266 352	–	2 266 352
Georgia	9 108 621	2 928 597	6 180 024	3 953 720	2 559 085	1 394 635	18 484	1 622 302	–	1 622 302
Hawaii	2 570 933	49 776	2 521 157	882 730	–	882 730	18 001	319 299	4 015	315 284
Idaho	1 495 766	489 765	1 006 001	619 137	372 256	246 881	2 301	182 968	–	182 968
Illinois	17 451 414	5 274 272	12 177 142	5 961 915	3 520 878	2 441 037	47 295	3 811 865	138 482	3 673 383
Indiana	8 400 176	2 995 457	5 404 719	3 660 862	1 794 932	1 865 930	6 879	1 446 670	246 045	1 200 625
Iowa	4 976 336	1 802 094	3 174 242	2 222 235	1 271 607	950 628	4 958	825 809	26 693	799 116
Kansas	3 485 933	1 073 214	2 412 719	1 496 027	856 083	639 944	3 559	543 439	–	543 439
Kentucky	6 352 212	1 741 531	4 610 681	2 591 254	1 450 761	1 140 493	11 096	1 105 215	–	1 105 215
Louisiana	7 294 982	1 865 441	5 429 541	2 889 648	1 523 643	1 166 005	2 989	1 090 821	24 951	1 065 870
Maine	2 239 977	544 712	1 695 265	756 390	432 448	323 942	3 092	544 964	16 540	528 444
Maryland	6 390 006	2 233 494	6 156 512	2 423 343	1 184 805	1 238 538	23 576	1 527 633	63	1 527 570
Massachusetts	14 258 453	4 127 655	10 130 798	3 297 673	1 892 744	1 404 929	28 355	3 367 701	123 870	3 243 831
Michigan	18 068 827	5 813 874	12 254 953	6 115 660	2 991 088	3 124 572	31 224	4 310 227	189 334	4 120 893
Minnesota	8 835 120	3 621 482	5 213 638	3 285 624	1 924 377	1 361 247	5 117	1 679 152	485 108	1 194 044
Mississippi	3 764 766	1 391 664	2 373 102	1 587 370	1 025 210	562 160	4 632	618 255	3 394	614 861
Missouri	6 909 048	2 303 781	4 605 267	2 942 922	1 915 102	1 027 820	6 848	1 126 974	6 660	1 120 294
Montana	1 423 402	308 044	1 115 358	476 558	253 084	223 474	1 729	235 632	8 747	226 885
Nebraska	2 274 221	552 488	1 721 733	747 904	291 887	456 017	3 022	417 132	1 804	415 328
Nevada	1 872 922	725 283	1 147 639	688 811	423 503	265 308	4 494	154 245	5 533	148 712
New Hampshire	1 420 036	204 898	1 215 138	333 319	99 331	233 988	2 655	252 868	31 886	220 982
New Jersey	16 273 660	5 462 250	10 811 410	4 758 960	3 172 362	1 586 598	24 365	2 821 538	733 870	2 087 668
New Mexico	3 247 307	1 244 887	2 002 420	1 387 656	883 713	503 943	2 306	351 381	24	351 357
New York	42 591 841	16 767 678	25 824 163	12 182 347	8 076 324	4 106 023	93 331	12 231 589	5 155 444	7 076 145
North Carolina	10 276 656	4 066 203	6 210 453	4 860 172	3 049 478	1 810 694	19 801	1 341 942	221 939	1 120 003
North Dakota	1 471 992	365 329	1 106 663	546 502	246 561	299 941	1 756	234 361	14 442	219 919
Ohio	17 305 856	6 315 346	10 990 510	6 316 369	3 846 118	2 470 251	10 592	4 073 471	678 450	3 395 021
Oklahoma	4 916 974	1 447 844	3 469 130	2 073 553	1 125 273	948 280	4 886	937 192	4 275	932 917
Oregon	4 572 260	1 201 765	3 370 495	1 464 966	757 537	707 429	3 437	628 952	5	628 947
Pennsylvania	18 634 704	6 119 723	12 514 981	5 862 209	3 675 504	2 186 705	25 433	4 628 863	775 312	3 853 551
Rhode Island	2 189 261	374 269	1 814 992	622 426	296 034	326 394	4 659	500 913	28 340	472 573
South Carolina	5 464 019	1 574 229	3 889 790	2 389 564	1 298 849	1 090 715	6 417	636 972	5 654	631 318
South Dakota	1 081 330	221 219	860 111	305 446	147 203	158 243	1 906	153 434	657	152 777
Tennessee	6 625 258	1 685 450	4 939 808	2 409 840	1 109 038	1 300 802	10 542	1 433 799	25 254	1 408 545
Texas	20 661 015	6 625 955	14 035 060	10 088 270	6 107 905	3 980 365	17 781	2 924 134	45	2 924 089
Utah	2 909 179	842 039	2 067 140	1 439 253	735 920	703 333	3 820	370 747	2 437	368 310
Vermont	1 189 219	213 223	975 996	419 749	168 521	251 228	2 130	204 623	8 080	196 543
Virginia	10 003 909	3 038 790	6 965 119	3 958 788	2 055 725	1 903 043	17 786	1 174 758	322 266	852 492
Washington	9 322 149	3 485 095	5 837 054	4 265 457	2 527 484	1 737 973	11 178	1 645 147	186 075	1 459 072
West Virginia	3 178 316	870 197	2 308 119	1 273 214	831 729	441 485	8 460	489 604	–	489 604
Wisconsin	9 074 170	3 855 521	5 218 649	3 163 623	1 729 405	1 434 218	10 396	1 986 248	240 510	1 745 738
Wyoming	1 359 602	551 480	808 122	485 517	335 208	150 309	1 943	91 583	3 376	88 207

See footnotes at end of table.

Table 11. State Government General Expenditure by Function and State: 1988—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	Social services and income maintenance—Con.						Transportation		
				Veterans' services			Highways[1]		
	Hospitals[1]	Health	Employment security administration	Total	Veterans' bonuses	Other	Total	Intergovernmental	Direct
	11	12	13	14	15	16	17	18	19
United States	**19 670 009**	**15 202 071**	**2 841 813**	**134 281**	**1 357**	**132 924**	**40 680 854**	**6 949 190**	**33 731 664**
Alabama	450 519	222 007	32 389	5 356	-	5 356	660 900	137 992	542 908
Alaska	26 106	68 111	15 663	991	-	991	438 086	34 770	403 316
Arizona	71 314	154 214	17 661	1 155	-	1 155	1 050 739	319 666	730 873
Arkansas	137 275	104 669	31 855	1 692	-	1 692	433 747	97 145	336 602
California	1 755 496	2 305 337	256 570	17 651	-	17 651	2 747 468	824 568	1 922 900
Colorado	248 736	140 933	50 492	-	-	-	582 482	153 560	428 922
Connecticut	545 236	195 771	48 582	-	-	-	735 443	29 892	705 551
Delaware	46 884	67 518	5 394	130	-	130	171 658	5 078	166 580
Florida	429 199	1 000 740	29 574	1 239	-	1 239	1 894 012	177 903	1 716 109
Georgia	457 759	330 625	69 733	4 368	-	4 368	968 474	43 557	924 917
Hawaii	114 465	103 597	17 883	24	-	24	115 384	-	115 384
Idaho	28 791	47 407	15 645	165	-	165	219 780	48 656	171 124
Illinois	525 994	552 241	160 053	5 655	11	5 644	1 941 147	356 891	1 584 256
Indiana	362 234	241 871	61 590	352	-	352	903 246	277 205	626 041
Iowa	271 818	78 062	37 132	92	-	92	702 979	212 902	490 077
Kansas	232 230	73 403	14 512	1 239	-	1 239	494 025	81 239	412 786
Kentucky	212 435	163 706	35 771	1 062	-	1 062	805 361	82 567	722 794
Louisiana	560 032	169 825	51 795	4 840	-	4 840	643 633	14 825	628 808
Maine	51 948	71 140	16 161	216	-	216	205 855	16 010	189 845
Maryland	292 537	388 490	35 888	2 164	-	2 164	1 244 987	337 895	907 092
Massachusetts	706 521	642 388	89 790	3 334	22	3 312	672 983	76 546	596 437
Michigan	914 897	1 275 272	139 380	4 546	-	4 546	1 236 521	610 275	626 246
Minnesota	445 382	187 659	61 685	2 847	-	2 847	686 353	280 646	605 707
Mississippi	188 130	114 758	38 051	492	-	492	394 070	80 065	314 005
Missouri	377 004	226 447	56 114	1 130	-	1 130	764 568	150 926	613 642
Montana	33 454	55 544	8 258	427	-	427	222 352	14 236	208 116
Nebraska	150 134	76 924	21 251	1 239	-	1 239	358 987	98 697	260 290
Nevada	36 151	39 140	20 456	218	-	218	210 026	25 442	184 584
New Hampshire	53 205	86 956	12 011	168	-	168	202 149	15 892	186 257
New Jersey	684 323	454 049	56 723	4 420	-	4 420	1 582 294	11 880	1 570 414
New Mexico	154 417	105 468	34 534	878	-	878	365 030	26 504	338 526
New York	2 871 771	1 411 894	328 295	5 425	-	5 425	1 828 424	160 005	1 668 419
North Carolina	502 302	359 298	39 728	2 489	-	2 489	1 096 632	85 197	1 011 435
North Dakota	58 463	16 933	5 883	181	-	181	188 099	42 401	145 698
Ohio	877 764	483 964	128 875	465	-	465	1 614 023	476 093	1 137 930
Oklahoma	253 658	131 956	36 964	1 016	-	1 016	618 192	165 604	452 588
Oregon	258 103	136 348	29 793	31 667	-	31 667	520 483	210 572	309 911
Pennsylvania	851 755	555 554	124 830	1 304	1 304	-	2 213 716	220 784	1 992 932
Rhode Island	118 582	103 312	18 266	4	4	-	158 394	290	158 104
South Carolina	352 897	288 572	49 909	525	-	525	503 748	14 652	489 096
South Dakota	26 273	45 278	13 079	548	16	532	158 832	564	158 268
Tennessee	316 393	215 687	50 498	1 216	-	1 216	855 152	201 642	653 510
Texas	990 587	489 405	213 138	10 874	-	10 874	2 862 835	11 704	2 851 131
Utah	170 643	84 040	31 594	69	-	69	291 738	40 395	251 343
Vermont	22 666	33 699	7 142	79	-	79	135 433	19 776	115 657
Virginia	780 441	331 246	59 032	2 110	-	2 110	1 551 109	142 966	1 408 143
Washington	289 046	254 074	49 569	2 049	-	2 049	847 725	212 736	634 989
West Virginia	65 280	93 493	23 319	791	-	791	489 141	-	489 141
Wisconsin	272 112	338 791	59 154	5 379	-	5 379	646 368	280 099	366 269
Wyoming	26 645	84 055	10 169	-	-	-	226 171	20 080	206 091

See footnotes at end of table.

Table 11. State Government General Expenditure by Function and State: 1988—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	Transportation—Con.			Public safety				
	Air transportation (airports)	Water transport and terminals	Transit subsidies	Police protection	Corrections[1]			Protective inspection and regulation
					Total	Intergovernmental	Direct	
	20	21	22	23	24	25	26	27
United States	**657 083**	**504 614**	**2 839 617**	**4 508 218**	**13 302 910**	**1 018 244**	**12 290 666**	**3 070 816**
Alabama	1 309	39 626	-	49 404	147 481	3 099	144 382	27 144
Alaska	35 397	4 302	-	33 915	94 372	2 548	91 824	15 198
Arizona	6 666	-	-	92 077	255 424	15 906	239 618	53 982
Arkansas	2 541	-	-	25 706	61 797	3 739	58 058	27 629
California	4 753	-	20 091	653 244	2 248 806	244 232	2 002 574	594 301
Colorado	-	-	-	34 946	141 112	1 488	139 624	26 891
Connecticut	4 564	780	50 943	78 768	199 185	-	199 185	71 010
Delaware	-	-	10 220	27 368	54 589	-	54 569	17 118
Florida	29 453	-	44 459	216 598	654 237	-	654 237	158 894
Georgia	4 558	52 778	9 303	103 245	341 791	25 865	315 926	41 740
Hawaii	114 253	22 331	-	3 622	71 887	-	71 887	11 532
Idaho	585	-	606	16 420	37 264	447	36 817	19 096
Illinois	40 059	4 575	188 229	179 396	475 151	27 523	447 628	100 121
Indiana	748	7 257	19 118	74 427	188 750	3 808	182 942	31 865
Iowa	4 268	-	5 856	32 752	105 060	20 045	85 015	22 290
Kansas	-	-	-	20 379	98 919	4 861	94 058	18 892
Kentucky	1 816	-	-	74 868	150 391	22 782	127 629	45 986
Louisiana	7 335	36 694	-	99 481	227 664	20 483	207 181	17 124
Maine	930	1 077	-	22 447	43 604	-	43 604	17 179
Maryland	81 448	78 804	85 483	184 397	367 837	15 352	352 485	49 933
Massachusetts	105 656	70 936	410 269	135 483	342 597	12 602	329 995	38 744
Michigan	32 073	12 560	125 747	186 281	614 643	6 785	607 858	98 187
Minnesota	19 303	-	25 526	75 894	121 227	16 160	105 067	45 210
Mississippi	141	3 457	-	33 879	57 472	-	57 472	36 257
Missouri	982	1 741	6 099	81 094	183 301	689	182 612	35 952
Montana	1 048	-	734	15 600	23 557	-	23 557	16 231
Nebraska	9 993	-	3 252	25 910	48 644	7	48 637	21 422
Nevada	-	-	-	16 539	103 791	1 051	102 740	34 777
New Hampshire	2 226	1 408	55	19 929	29 856	189	29 667	15 573
New Jersey	-	16 498	-	265 448	455 524	35 618	419 906	170 291
New Mexico	853	-	-	31 379	88 649	1 023	85 626	23 522
New York	35 541	31 028	930 574	349 858	1 511 929	187 941	1 323 988	303 011
North Carolina	4 156	33 440	-	110 733	421 935	9 529	412 406	52 035
North Dakota	540	-	-	6 833	14 363	-	14 363	12 326
Ohio	1 298	150	45 894	107 916	556 554	29 442	527 112	95 214
Oklahoma	1 696	-	-	40 761	142 404	2 198	140 206	52 235
Oregon	544	-	6 071	55 881	100 405	17 869	82 536	48 304
Pennsylvania	11 409	6 800	359 006	219 810	336 105	12 274	323 831	88 848
Rhode Island	12 499	2 705	9 725	18 605	52 359	-	52 359	14 723
South Carolina	3 377	43 424	-	62 952	231 780	-	231 780	30 277
South Dakota	10 434	-	-	10 785	19 625	2	19 623	7 626
Tennessee	3 121	-	-	48 857	266 407	54 937	211 470	49 264
Texas	588	-	1 724	171 419	652 870	54 485	598 405	144 202
Utah	5 562	-	-	24 109	75 945	600	75 345	18 191
Vermont	900	-	39	19 026	21 599	5	21 594	9 464
Virginia	23 168	34 419	65 651	219 565	435 565	126 575	308 990	69 548
Washington	1 148	24	89 528	78 257	206 530	2 907	203 623	109 387
West Virginia	59	-	-	24 613	29 144	-	29 144	13 538
Wisconsin	20 825	-	45 635	33 400	180 083	31 318	148 765	42 742
Wyoming	7 088	-	-	13 964	18 766	-	18 766	7 794

See footnotes at end of table.

Table 11. State Government General Expenditure by Function and State: 1988—Con.

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes)

State	Environment and housing								
	Natural resources					Parks and recreation	Housing and community development	Sewerage	Solid waste management
	Total	Agriculture	Fish and game	Forestry	Other				
	28	29	30	31	32	33	34	35	36
United States	**8 300 307**	**3 415 665**	**1 303 128**	**922 834**	**2 657 682**	**2 368 136**	**2 550 048**	**1 424 784**	**252 912**
Alabama	137 144	82 631	11 944	20 303	22 266	18 541	4 042	-	-
Alaska	150 535	7 419	84 048	19 304	39 764	11 698	86 818	35 382	-
Arizona	88 090	35 616	20 188	1 081	31 205	10 830	-	-	4
Arkansas	96 145	57 714	18 011	10 638	9 782	23 031	1 776	1 679	-
California	1 451 509	493 464	98 167	287 231	572 647	303 525	126 600	82 947	-
Colorado	120 572	40 379	35 706	2 676	41 811	18 224	20 937	296	63 844
Connecticut	60 478	17 939	12 195	10 368	19 976	5 901	109 204	12 067	84 863
Delaware	26 179	4 200	4 574	669	16 736	11 228	25 921	-	-
Florida	522 911	252 995	48 313	32 931	188 672	83 512	56 154	-	-
Georgia	238 898	143 555	24 115	28 957	42 271	95 713	59 559	-	10 008
Hawaii	54 206	31 608	2 262	3 654	16 682	40 914	44 177	3 906	-
Idaho	75 603	34 622	22 537	10 288	8 156	7 621	16 331	7 149	460
Illinois	224 711	104 366	23 245	5 362	91 738	112 234	168 360	95 770	-
Indiana	117 162	58 042	19 850	6 305	32 965	31 160	46 672	26 834	-
Iowa	99 742	67 386	11 991	2 177	18 188	13 018	23 969	-	706
Kansas	87 956	58 221	15 217	-	14 518	2 676	18 259	-	-
Kentucky	168 702	67 558	13 511	7 817	79 816	58 593	79 876	-	-
Louisiana	220 131	120 838	30 347	8 078	60 868	41 366	27 006	-	-
Maine	68 427	28 883	20 744	7 098	11 702	9 727	57 858	10 097	-
Maryland	176 201	71 745	9 032	12 113	83 311	54 408	63 673	32 302	7 216
Massachusetts	203 693	16 933	20 622	5 768	160 370	181 745	380 517	165 223	5 070
Michigan	258 283	104 420	26 798	335	126 730	100 947	53 062	5 555	2 976
Minnesota	233 785	103 802	45 649	29 591	54 743	48 234	46 806	21 037	-
Mississippi	120 287	82 013	11 771	19 846	6 657	20 196	330	-	-
Missouri	155 036	57 539	29 960	11 485	56 052	33 230	49 812	34 083	-
Montana	87 098	24 608	25 873	9 773	26 844	3 066	11 276	-	-
Nebraska	75 727	56 021	11 343	-	8 363	14 070	4 298	-	-
Nevada	40 547	11 513	10 767	5 743	12 524	8 462	4 100	-	-
New Hampshire	30 187	5 609	9 568	2 316	12 694	8 808	9 220	22 238	-
New Jersey	178 523	48 793	44 725	5 130	79 875	217 710	81 961	6 834	-
New Mexico	61 823	30 216	14 937	2 039	14 631	23 409	3 079	5 378	-
New York	255 936	62 779	30 324	63 001	99 832	242 445	194 787	113 289	25 944
North Carolina	230 309	150 262	27 150	27 929	24 968	27 548	65 819	65 106	-
North Dakota	53 895	31 341	8 017	840	13 697	3 101	16 242	-	-
Ohio	150 903	60 978	19 013	9 969	60 943	63 289	40 053	257 268	9 104
Oklahoma	81 833	45 045	18 237	6 727	11 824	33 773	33 349	-	-
Oregon	168 583	51 276	41 703	64 596	11 008	16 242	19 113	527	-
Pennsylvania	309 650	79 831	55 112	24 738	149 969	58 586	186 826	21 332	-
Rhode Island	16 825	3 514	3 013	1 889	8 409	18 748	9 369	41 830	-
South Carolina	145 075	81 438	37 931	15 884	9 822	25 221	15 018	-	-
South Dakota	43 877	23 443	8 987	2 089	9 358	7 068	10 930	-	-
Tennessee	100 947	57 962	21 981	12 748	8 256	50 402	52 436	25 450	2 992
Texas	311 871	161 192	69 790	11 112	69 777	63 518	10 252	-	22 403
Utah	67 894	24 921	20 349	3 119	19 505	12 658	3 715	-	10 179
Vermont	33 336	13 441	6 439	2 683	10 773	6 406	18 733	62	387
Virginia	140 838	69 710	26 559	16 952	27 617	40 162	133 314	27 602	5 096
Washington	221 903	71 054	61 698	59 645	29 506	29 551	40 966	234 646	-
West Virginia	73 006	27 041	11 412	-	34 553	24 035	7 530	2 621	1 660
Wisconsin	159 310	63 240	37 300	28 522	30 248	25 462	545	66 274	-
Wyoming	104 025	17 549	20 101	1 315	65 060	6 124	9 396	-	-

See footnotes at end of table.

Table 11. State Government General Expenditure by Function and State: 1988—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes See appendix B for explanatory notes]

State	Governmental administration					Interest on general debt	General expenditure, n.e.c.		
	Financial administration	Judicial and legal	Legislative	General public buildings	Other governmental administration		General local government support	Miscellaneous commercial activities	Other and unallocable
	37	38	39	40	41	42	43	44	45
United States	**6 968 745**	**4 839 855**	**1 296 834**	**1 119 987**	**785 026**	**19 366 822**	**14 896 991**	**145 301**	**20 371 613**
Alabama	110 487	81 654	11 075	-	7 658	203 117	98 253	-	251 066
Alaska	77 535	83 225	26 687	34 075	12 830	582 141	109 314	-	667 559
Arizona	126 322	39 243	13 171	7 986	9 055	151 135	476 881	-	214 759
Arkansas	57 242	18 004	10 501	4 043	3 937	96 922	44 591	-	108 239
California	1 072 892	270 411	171 953	9 757	55 743	1 734 972	2 256 180	-	4 129 113
Colorado	106 843	88 921	10 305	18 892	12 544	182 485	22 048	-	113 989
Connecticut	134 637	136 571	45 583	8 152	18 092	589 002	202 886	453	496 762
Delaware	50 654	35 873	5 286	16 829	4 433	209 475	7 006	-	117 526
Florida	322 654	300 066	56 544	77 630	38 406	636 637	1 037 564	-	493 068
Georgia	120 497	46 898	16 556	48 631	18 993	169 234	16 117	-	288 837
Hawaii	40 066	67 600	14 707	37 544	9 465	194 684	32 867	-	235 789
Idaho	24 509	12 035	3 377	5 523	3 291	48 210	46 256	2 451	52 805
Illinois	275 999	151 193	43 617	32 882	11 976	945 989	630 569	-	784 418
Indiana	111 274	38 042	15 258	14 469	9 431	198 984	564 966	-	222 057
Iowa	54 171	65 043	11 015	3 423	6 831	107 811	155 287	-	122 009
Kansas	93 683	57 349	10 227	7 105	9 996	31 580	73 484	-	98 994
Kentucky	104 962	114 430	18 033	758	17 450	299 030	-	-	291 417
Louisiana	58 184	84 913	18 638	9 380	27 118	744 758	155 324	-	326 283
Maine	32 416	27 146	11 190	8 331	8 045	132 774	57 907	-	83 036
Maryland	153 302	130 435	19 289	28 418	22 091	368 382	184 472	2 281	363 058
Massachusetts	309 174	320 506	48 452	53 427	36 156	931 970	1 058 084	* -	652 026
Michigan	160 121	185 459	67 784	32 887	53 255	581 385	939 099	-	570 796
Minnesota	104 464	51 320	32 711	14 862	16 203	255 382	653 433	-	495 924
Mississippi	39 537	16 972	9 726	11 003	10 494	102 081	206 399	-	150 577
Missouri	103 784	84 672	18 954	28 049	6 079	326 225	15 904	-	242 044
Montana	43 218	7 269	5 260	1 013	4 739	91 336	3 978	759	73 266
Nebraska	27 926	19 640	7 679	2 289	2 706	115 557	69 409	-	49 106
Nevada	56 260	10 505	6 612	1 837	4 708	103 487	256 546	-	71 210
New Hampshire	27 388	39 468	8 939	1 195	5 653	175 851	31 859	-	46 852
New Jersey	240 154	211 476	44 558	60 072	44 867	1 374 826	1 035 036	-	1 483 212
New Mexico	48 344	51 559	6 422	8 330	7 312	120 896	295 656	-	71 026
New York	670 578	857 467	153 504	164 479	97 289	2 643 850	1 094 808	23	1 962 425
North Carolina	106 499	153 995	12 749	17 401	23 464	184 541	234 660	277	309 625
North Dakota	22 805	14 657	2 419	3 744	1 780	59 769	45 782	108 947	52 611
Ohio	272 073	89 260	22 766	99 511	20 884	716 436	772 819	890	478 651
Oklahoma	105 724	49 489	14 142	5 631	6 648	188 131	13 035	3 873	106 833
Oregon	143 998	89 589	11 981	715	9 674	500 119	90 633	-	236 152
Pennsylvania	255 013	202 328	100 819	35 443	26 433	635 095	95 494	-	1 422 245
Rhode Island	49 826	41 628	9 849	11 440	11 976	205 373	36 386	2 448	96 387
South Carolina	87 652	29 068	20 390	23 115	6 276	141 383	186 048	-	184 381
South Dakota	16 035	11 198	2 547	3 017	7 465	121 040	45 950	22 919	36 018
Tennessee	80 427	52 082	10 908	29 073	12 683	172 727	199 948	-	174 407
Texas	253 245	101 177	42 953	68 442	19 938	603 127	42 468	-	553 796
Utah	47 534	33 226	6 939	3 593	3 754	110 829	-	-	93 147
Vermont	23 449	18 824	4 802	25 523	4 095	78 639	6 465	-	91 949
Virginia	195 258	150 120	18 515	25 338	7 664	343 411	34 419	-	159 008
Washington	132 644	33 057	33 491	1 161	15 486	276 793	64 307	-	389 027
West Virginia	67 737	27 084	9 649	10 761	3 965	143 565	11 059	-	284 988
Wisconsin	117 378	64 943	27 053	3 406	4 354	390 740	1 099 807	-	310 140
Wyoming	32 169	12 965	2 239	1 400	3 841	64 956	87 772	-	61 020

[1]See table 12 for additional detail.

Table 12. State Government Expenditure in Detail for Selected Functions (Education, Public Welfare, Hospitals, Highways, and Correction) by State: 1988

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	Education									
		Intergovernmental expenditure			Direct expenditure					
						Higher education				
							Current operation			
	Total	Total	Higher education	Elementary and secondary[1]	Total	Total	Total	Auxiliary enterprises	Other	Capital outlay
	1	2	3	4	5	6	7	8	9	10
United States	**159 509 270**	**95 390 536**	**5 145 202**	**90 245 334**	**64 109 734**	**52 409 815**	**46 763 286**	**6 250 782**	**40 512 504**	**5 646 529**
Alabama	3 020 224	1 356 615	-	1 356 615	1 663 609	1 122 947	982 562	115 234	867 328	140 385
Alaska	948 388	504 012	-	504 012	444 376	230 762	212 026	12 638	199 388	18 736
Arizona	2 199 436	1 129 298	69 915	1 059 383	1 070 138	949 435	800 453	150 641	649 812	148 982
Arkansas	1 442 204	804 872	-	804 872	637 332	492 610	450 646	70 274	380 372	41 964
California	23 820 249	16 523 562	2 172 522	14 351 040	7 296 687	6 347 332	5 900 875	446 803	5 454 072	448 457
Colorado	2 079 734	1 051 252	13 234	1 038 018	1 028 482	961 622	860 677	136 971	723 706	100 945
Connecticut	1 818 145	1 038 446	-	1 038 446	781 699	585 491	527 241	57 673	469 568	58 250
Delaware	598 073	262 867	-	262 867	335 206	273 636	262 563	34 313	228 250	11 073
Florida	6 566 852	4 762 897	716 990	4 045 907	1 803 955	1 261 742	1 148 368	130 285	1 018 083	113 374
Georgia	3 953 720	2 559 085	-	2 559 085	1 394 635	1 206 336	1 044 913	104 283	940 630	161 423
Hawaii	882 730	-	-	-	882 730	302 721	266 220	26 794	239 426	36 501
Idaho	619 137	372 256	10 656	361 600	246 881	215 170	200 504	35 085	165 419	14 666
Illinois	5 961 915	3 520 878	190 534	3 330 344	2 441 037	1 872 330	1 516 805	234 062	1 282 743	355 525
Indiana	3 660 862	1 794 932	-	1 794 932	1 865 930	1 574 833	1 371 473	257 298	1 114 175	203 360
Iowa	2 222 235	1 271 607	82 162	1 189 445	950 628	838 470	738 263	132 841	605 422	100 207
Kansas	1 496 027	856 083	29 894	826 189	639 944	564 862	539 276	79 737	459 539	25 586
Kentucky	2 591 254	1 450 761	61	1 450 700	1 140 493	884 493	804 000	98 238	705 762	80 493
Louisiana	2 689 648	1 523 643	-	1 523 643	1 166 005	964 472	870 577	153 691	716 886	93 895
Maine	756 390	432 448	966	431 482	323 942	269 914	241 861	34 397	207 464	28 053
Maryland	2 423 343	1 184 805	80 665	1 104 140	1 238 538	944 620	800 822	122 610	678 212	143 798
Massachusetts	3 297 673	1 892 744	-	1 892 744	1 404 929	1 109 636	1 017 873	100 873	917 000	91 763
Michigan	6 115 660	2 991 088	205 870	2 785 218	3 124 572	2 839 902	2 187 524	337 271	1 850 253	652 378
Minnesota	3 285 624	1 924 377	1 797	1 922 580	1 361 247	1 159 875	1 056 176	126 943	929 233	103 699
Mississippi	1 587 370	1 025 210	56 806	968 404	562 160	444 689	414 932	81 327	333 605	29 757
Missouri	2 942 922	1 915 102	56 608	1 858 494	1 027 820	894 474	742 304	116 123	626 181	152 170
Montana	476 558	253 084	3 047	250 037	223 474	170 273	156 419	30 988	125 431	13 854
Nebraska	747 904	291 887	22 285	269 602	456 017	398 182	343 522	56 385	287 137	54 660
Nevada	686 811	423 503	-	423 503	265 308	234 733	190 632	17 183	173 449	44 101
New Hampshire	333 319	99 331	-	99 331	233 988	199 649	199 125	32 257	166 868	524
New Jersey	4 758 960	3 172 362	102 259	3 070 103	1 586 598	1 298 179	1 111 365	123 126	988 239	186 814
New Mexico	1 387 656	883 713	14 472	869 241	503 943	453 035	419 462	57 873	361 589	33 573
New York	12 182 347	8 076 324	283 813	7 792 511	4 106 023	3 029 896	2 766 765	199 827	2 566 938	263 131
North Carolina	4 860 172	3 049 478	320 642	2 728 836	1 810 694	1 522 372	1 335 398	203 960	1 131 438	186 974
North Dakota	546 502	246 561	1 935	244 626	299 941	273 823	249 981	52 448	197 533	23 842
Ohio	6 316 369	3 846 118	67 175	3 778 943	2 470 251	2 262 750	2 060 348	252 856	1 807 492	202 402
Oklahoma	2 073 553	1 125 273	167	1 125 106	948 280	836 874	781 921	196 423	585 498	54 953
Oregon	1 464 966	757 537	70 373	687 164	707 429	625 544	545 500	80 672	464 828	80 044
Pennsylvania	5 862 209	3 675 504	103 160	3 572 344	2 186 705	1 924 259	1 197 588	247 059	950 529	126 671
Rhode Island	622 428	296 034	-	296 034	326 394	229 082	220 130	30 836	189 294	8 952
South Carolina	2 389 564	1 298 849	-	1 298 849	1 090 715	877 079	806 011	116 754	689 257	71 068
South Dakota	305 448	147 203	-	147 203	158 243	134 076	124 314	18 764	105 550	9 762
Tennessee	2 409 840	1 109 038	-	1 109 038	1 300 802	1 056 209	1 014 188	124 120	890 068	42 021
Texas	10 088 270	6 107 905	430 626	5 677 279	3 980 365	3 525 442	3 167 249	453 162	2 714 087	358 193
Utah	1 439 253	735 920	-	735 920	703 333	597 474	563 675	77 333	486 342	33 799
Vermont	419 749	168 521	-	168 521	251 228	208 073	187 918	25 331	162 587	20 155
Virginia	3 958 768	2 055 725	-	2 055 725	1 903 043	1 688 996	1 504 399	242 107	1 262 292	184 597
Washington	4 265 457	2 527 484	-	2 527 484	1 737 973	1 428 541	1 273 392	167 618	1 105 774	155 149
West Virginia	1 273 214	831 729	-	831 729	441 485	355 571	337 767	69 865	267 902	17 804
Wisconsin	3 163 623	1 729 405	-	1 729 405	1 434 218	1 244 833	1 132 778	156 948	975 830	112 055
Wyoming	485 517	335 208	36 568	298 640	150 309	122 496	114 505	20 482	94 023	7 991

See footnotes at end of table.

Table 12. State Government Expenditure in Detail for Selected Functions (Education, Public Welfare, Hospitals, Highways, and Correction) by State: 1988—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	Education—Con.							Public welfare			
	Direct expenditure—Con.								Intergovernmental expenditure		
	Elementary and secondary			Other education							
	Total	Current operation	Capital outlay	Total	Current operation	Capital outlay	Assistance and subsidies	Total	Total	Categorical assistance programs	Other
	11	12	13	14	15	16	17	18	19	20	21
United States [1]	**1 398 394**	**1 099 460**	**298 934**	**10 301 525**	**5 915 692**	**343 251**	**4 042 582**	**84 234 602**	**17 684 585**	**10 785 478**	**6 879 107**
Alabama	36 215	29 470	6 745	504 447	454 650	7 234	42 563	685 796	9 344	-	9 344
Alaska	173 506	160 827	12 679	40 108	34 230	1 880	3 998	306 957	-	-	-
Arizona	-	-	-	120 703	73 479	1 265	45 959	672 960	1 200	1 200	-
Arkansas	-	-	-	144 722	115 389	5 584	23 749	557 378	211	-	211
California	92 536	92 536	-	856 819	506 240	2 527	348 052	13 539 353	7 612 029	5 617 050	1 994 979
Colorado	-	-	-	86 860	32 324	754	33 782	801 144	274 148	142 148	131 998
Connecticut	-	-	-	196 208	138 357	21 054	36 797	1 227 248	47 325	-	47 325
Delaware	-	-	-	61 570	48 313	1 988	13 269	132 972	730	725	5
Florida	-	-	-	542 213	413 373	8 010	120 830	2 266 352	-	-	-
Georgia	-	-	-	188 299	139 124	3 207	45 968	1 622 302	-	-	-
Hawaii	562 972	484 017	78 955	17 037	13 205	1 408	2 424	319 299	4 015	4 015	-
Idaho	-	-	-	31 711	22 423	4 496	4 792	182 988	-	-	-
Illinois	21 038	-	21 038	547 669	237 847	20 408	289 414	3 811 665	138 482	-	138 482
Indiana	-	-	-	291 097	185 765	2 872	102 460	1 448 670	246 045	168 137	77 908
Iowa	-	-	-	112 158	48 390	1 182	62 586	825 809	26 693	11 720	14 973
Kansas	23 445	23 134	311	51 637	28 597	43	22 997	543 439	-	-	-
Kentucky	-	-	-	256 000	194 197	13 292	48 511	1 105 215	-	-	-
Louisiana	28 617	28 617	-	172 916	134 283	1 600	37 033	1 090 821	24 951	1	24 950
Maine	5 033	4 716	367	48 945	28 959	276	19 710	544 984	16 540	10 718	5 822
Maryland	94 063	94 063	-	199 855	122 203	5 571	72 081	1 527 633	63	63	-
Massachusetts	-	-	-	295 293	166 038	971	128 284	3 387 701	123 870	112 206	11 664
Michigan	-	-	-	284 670	81 063	2 327	201 280	4 310 227	189 334	69 940	119 394
Minnesota	-	-	-	201 372	86 536	1 697	113 139	1 679 152	485 108	317 617	167 491
Mississippi	-	-	-	117 471	68 634	3 162	45 675	818 255	3 394	-	3 394
Missouri	-	-	-	133 348	84 422	5 751	43 173	1 126 974	6 680	-	6 680
Montana	-	-	-	53 201	40 865	853	11 683	235 632	8 747	838	7 909
Nebraska	-	-	-	57 835	35 999	5 879	15 957	417 132	1 804	1 804	-
Nevada	-	-	-	30 575	18 393	205	11 977	154 245	5 533	2 855	2 678
New Hampshire	-	-	-	34 339	17 629	3 745	12 965	252 868	31 886	31 886	-
New Jersey	-	-	-	288 419	105 864	3 044	179 511	2 821 538	733 870	638 787	95 083
New Mexico	-	-	-	50 908	34 456	938	15 514	351 381	24	-	24
New York	250	244	6	1 075 877	418 949	15 380	641 548	12 231 589	5 155 444	3 439 581	1 715 863
North Carolina	58 102	18 048	40 054	230 220	147 321	24 823	58 076	1 341 942	221 939	-	221 939
North Dakota	-	-	-	26 118	17 436	159	8 523	234 361	14 442	-	14 442
Ohio	-	-	-	207 501	84 962	47 437	75 102	4 073 471	678 450	-	678 450
Oklahoma	29 899	29 167	732	81 507	44 135	4 983	32 389	937 192	4 275	-	4 275
Oregon	-	-	-	81 885	47 590	442	33 853	628 952	5	-	5
Pennsylvania	12 382	-	12 382	850 064	360 512	23 112	466 440	4 628 863	775 312	74 430	700 882
Rhode Island	-	-	-	97 312	76 558	2 088	18 666	500 913	28 340	10 247	18 093
South Carolina	26 365	26 032	333	187 271	138 347	11 125	37 799	636 972	5 654	-	5 654
South Dakota	-	-	-	24 167	18 975	929	4 263	153 434	657	24	633
Tennessee	-	-	-	244 593	187 405	11 982	45 206	1 433 799	25 254	-	25 254
Texas	108 589	108 589	-	346 334	192 174	9 316	144 844	2 924 134	45	-	45
Utah	-	-	-	105 859	57 848	32 851	15 160	370 747	2 437	-	2 437
Vermont	-	-	-	43 155	21 601	347	21 207	204 623	8 080	8 080	-
Virginia	-	-	-	214 047	130 631	5 795	77 621	1 174 758	322 266	13 740	308 526
Washington	125 332	-	125 332	184 100	91 166	13 977	78 957	1 845 147	186 075	18 236	167 839
West Virginia	-	-	-	85 914	68 716	2 226	14 972	489 604	-	-	-
Wisconsin	-	-	-	189 385	88 187	3 196	98 022	1 986 248	240 510	89 630	150 880
Wyoming	-	-	-	27 813	13 952	60	13 801	91 583	3 376	-	3 376

See footnotes at end of table.

Table 12. State Government Expenditure in Detail for Selected Functions (Education, Public Welfare, Hospitals, Highways, and Correction) by State: 1988—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	Public welfare—Con.									Hospitals	
	Direct expenditure										
		Vendor payments			Cash assistance payments						
	Total	Total	For medical care	Other vendor payments	Total	Categorical assistance programs	Other	Welfare institutions	Other public welfare	Total	Intergovernmental expenditure
	22	23	24	25	26	27	28	29	30	31	32
United States	**86 670 017**	**43 671 810**	**42 821 038**	**850 572**	**10 956 045**	**9 803 307**	**1 152 738**	**441 228**	**11 501 134**	**19 670 009**	**83 851**
Alabama	676 452	419 393	419 393	-	119 827	119 827	-	-	137 232	450 519	-
Alaska	306 957	101 820	93 693	8 127	89 971	88 507	1 464	19 940	95 226	26 106	268
Arizona	671 760	380 486	380 486	-	121 914	104 870	17 044	2 983	166 377	71 314	-
Arkansas	557 167	364 845	364 040	805	72 620	49 994	22 626	-	119 702	137 275	-
California	5 927 324	4 719 063	4 719 063	-	-	-	-	43 056	1 165 205	1 755 498	-
Colorado	526 998	443 070	412 010	31 060	-	-	-	8 325	75 603	248 736	24 593
Connecticut	1 179 923	722 653	690 702	31 951	258 182	256 311	1 871	21 912	177 176	545 236	-
Delaware	132 242	26 095	26 000	95	25 578	23 999	1 579	25 821	52 748	46 884	-
Florida	2 266 352	1 439 312	1 411 201	28 111	406 949	405 229	1 720	-	420 091	429 199	229
Georgia	1 622 302	1 068 419	1 068 419	-	275 502	275 502	-	-	278 381	457 759	12 992
Hawaii	315 284	161 007	160 227	780	96 767	77 038	19 729	-	57 510	114 465	-
Idaho	182 968	101 799	100 018	1 781	24 347	24 347	-	2 926	53 896	28 791	-
Illinois	3 673 383	1 824 796	1 785 427	39 369	1 129 311	890 890	238 421	21 724	697 552	525 994	816
Indiana	1 200 825	1 013 896	982 788	31 108	10 076	10 069	7	22 813	153 840	362 234	-
Iowa	799 116	443 064	418 922	24 142	160 023	157 487	2 536	22 518	173 511	271 818	-
Kansas	543 439	280 211	280 211	-	127 779	127 779	-	2 977	132 472	232 230	-
Kentucky	1 105 215	757 079	738 827	18 252	140 963	140 963	-	-	207 153	212 435	-
Louisiana	1 068 870	667 001	667 001	-	181 095	181 095	-	-	217 774	560 032	-
Maine	528 444	344 761	303 837	40 924	95 584	94 713	871	426	87 673	51 948	-
Maryland	1 527 570	931 868	906 664	25 204	342 513	342 513	-	3 237	249 952	292 537	-
Massachusetts	3 243 831	1 677 867	1 659 190	18 677	707 186	612 838	94 348	26 737	832 041	706 521	-
Michigan	4 120 893	1 799 339	1 699 373	99 966	1 401 290	1 159 900	241 390	23 192	897 072	914 897	1 400
Minnesota	1 194 044	1 124 352	1 123 379	973	2 430	-	2 430	15 253	52 009	445 382	-
Mississippi	614 661	431 598	431 598	-	85 693	85 693	-	-	97 570	188 130	-
Missouri	1 120 294	662 205	634 505	27 700	216 039	215 351	688	9 455	232 595	377 004	1 539
Montana	226 885	140 310	140 310	-	36 722	36 668	54	4 300	45 553	33 454	-
Nebraska	415 328	235 784	214 678	21 106	59 301	58 872	429	17 392	102 851	150 134	610
Nevada	148 712	80 403	80 403	-	19 070	18 951	119	-	49 239	36 151	-
New Hampshire	220 982	108 380	107 715	665	26 346	26 346	-	5 770	80 486	53 205	-
New Jersey	2 087 668	1 657 680	1 657 680	-	-	-	-	25 033	404 955	684 323	33 019
New Mexico	351 357	181 519	158 804	22 715	65 830	65 830	-	7 799	96 209	154 417	-
New York	7 076 145	6 767 217	6 767 217	-	-	-	-	7 676	301 252	2 871 771	-
North Carolina	1 120 003	742 964	723 008	19 956	258 429	205 261	53 168	-	118 610	502 302	5 431
North Dakota	219 919	156 817	148 023	8 794	15 933	15 933	-	1 223	45 946	58 463	-
Ohio	3 395 021	2 323 152	2 252 481	70 671	809 039	809 039	-	17 939	244 891	877 764	-
Oklahoma	932 917	537 161	537 161	-	160 326	160 146	180	12 142	223 288	253 658	-
Oregon	626 947	262 520	262 520	-	123 540	115 187	8 353	-	242 887	258 103	-
Pennsylvania	3 853 551	1 852 579	1 730 619	121 960	1 021 714	749 849	271 865	21 184	958 074	851 755	-
Rhode Island	472 573	306 531	286 785	21 746	79 392	79 392	-	9 100	75 550	118 582	-
South Carolina	631 318	344 680	344 680	-	99 456	94 648	4 808	-	187 182	352 897	-
South Dakota	152 777	96 176	87 896	8 280	25 108	21 710	3 398	2 139	29 354	26 273	-
Tennessee	1 406 545	1 067 159	1 041 314	25 845	148 035	124 710	23 325	-	193 351	316 393	-
Texas	2 924 089	1 731 109	1 697 069	34 020	620 073	515 744	104 329	-	572 907	990 587	2 652
Utah	368 310	193 277	193 277	-	65 458	59 638	5 820	-	109 575	170 643	-
Vermont	196 543	104 515	104 356	159	42 741	40 508	2 233	3 530	45 757	22 666	-
Virginia	852 492	589 077	589 077	-	205 836	205 836	-	-	57 579	780 441	57
Washington	1 459 072	784 716	782 376	2 340	378 472	359 715	18 757	10 305	285 579	289 046	-
West Virginia	489 604	258 499	258 499	-	105 419	103 188	2 231	1 357	124 329	65 280	-
Wisconsin	1 745 738	1 190 380	1 138 600	51 780	478 665	473 018	5 647	17 302	59 391	272 112	225
Wyoming	88 207	49 006	37 496	11 510	19 481	18 183	1 298	3 742	15 975	26 645	-

See footnotes at end of table.

Table 12. State Government Expenditure in Detail for Selected Functions (Education, Public Welfare, Hospitals, Highways, and Correction) by State: 1988—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	Hospitals—Con.					Highways					
	Direct expenditure							Direct expenditure			
		Own hospitals			Other hospitals (non-governmental)				Regular highway facilities		
	Total	Total	Current operation	Capital outlay		Total	Intergovernmental expenditure	Total	Total	Current operation	Capital outlay
	33	34	35	36	37	38	39	40	41	42	43
United States	**15 586 158**	**19 489 268**	**18 575 970**	**913 298**	**96 890**	**40 680 854**	**6 949 150**	**33 731 684**	**31 809 384**	**8 998 423**	**22 810 961**
Alabama	450 519	450 519	418 376	32 143	-	680 800	137 992	542 808	542 808	140 145	402 663
Alaska	25 818	25 818	25 776	42	-	438 086	34 770	403 316	320 877	177 579	143 298
Arizona	71 314	64 489	63 776	713	6 825	1 050 739	319 866	730 873	730 873	115 185	615 688
Arkansas	137 275	134 697	131 899	2 798	2 578	433 747	97 145	336 602	336 602	124 402	212 200
California	1 755 498	1 755 498	1 658 080	97 418	-	2 747 488	824 568	1 922 900	1 883 477	892 126	971 351
Colorado	224 143	204 430	195 641	8 789	19 713	582 482	153 560	428 922	428 922	93 306	335 616
Connecticut	545 236	544 792	532 652	12 140	444	735 443	29 892	705 551	700 883	260 547	440 336
Delaware	46 884	46 884	45 398	1 486	-	171 658	5 078	166 580	156 704	25 324	131 380
Florida	428 970	421 149	409 477	11 672	7 821	1 894 012	177 903	1 716 109	1 436 582	322 896	1 113 686
Georgia	444 767	444 767	429 477	15 290	-	968 474	43 557	924 917	923 781	116 101	807 680
Hawaii	114 465	113 316	104 956	8 360	1 149	115 384	-	115 384	115 384	38 143	77 241
Idaho	28 791	28 791	25 193	3 598	-	219 780	48 656	171 124	171 124	24 084	147 040
Illinois	525 178	505 276	488 013	17 263	19 902	1 941 147	356 891	1 584 256	1 356 192	396 275	959 917
Indiana	362 234	362 234	345 668	16 566	-	903 246	277 205	626 041	590 822	152 256	438 566
Iowa	271 818	271 818	246 029	25 789	-	702 979	212 902	490 077	489 906	99 970	389 936
Kansas	232 230	232 230	229 098	3 132	-	494 025	81 239	412 786	381 156	80 534	300 622
Kentucky	212 435	196 364	167 697	28 667	16 071	805 361	82 567	722 794	711 291	194 627	516 664
Louisiana	560 032	560 032	554 370	5 662	-	843 633	14 825	828 808	819 726	134 980	484 746
Maine	51 948	51 948	50 850	1 098	-	205 855	16 010	189 845	186 419	76 008	90 411
Maryland	292 537	292 537	285 854	6 683	-	1 244 987	337 895	907 092	812 429	259 859	552 570
Massachusetts	706 521	706 521	694 166	12 355	-	672 983	76 548	596 437	515 151	119 348	395 803
Michigan	913 497	910 314	829 929	80 385	3 183	1 236 521	910 275	626 246	620 256	89 383	530 873
Minnesota	445 382	444 547	434 282	10 265	835	886 353	280 646	605 707	605 707	131 185	474 522
Mississippi	188 130	188 130	182 441	5 689	-	394 070	80 065	314 005	314 005	64 485	249 520
Missouri	375 465	374 582	334 814	39 768	883	764 588	150 926	613 642	613 642	195 062	418 580
Montana	33 454	33 454	30 139	3 315	-	222 352	14 236	208 116	208 116	47 724	160 392
Nebraska	149 524	149 072	140 355	8 717	452	358 987	98 697	260 290	260 290	53 017	207 273
Nevada	36 151	36 151	35 696	455	-	210 026	25 442	184 584	184 584	40 584	144 000
New Hampshire	53 205	53 205	41 081	12 124	-	202 149	15 892	186 257	154 288	53 051	101 237
New Jersey	651 304	639 500	620 316	19 184	11 804	1 582 294	11 880	1 570 414	1 077 916	128 185	949 731
New Mexico	154 417	154 141	145 700	8 441	276	365 030	26 504	338 526	338 526	69 106	269 420
New York	2 871 771	2 871 771	2 775 711	96 060	-	1 828 424	160 005	1 668 419	1 467 276	293 789	1 173 487
North Carolina	496 871	496 871	468 614	28 257	-	1 096 632	85 197	1 011 435	995 029	481 615	533 414
North Dakota	58 463	58 463	57 041	1 422	-	188 099	42 401	145 698	145 698	32 123	113 575
Ohio	877 764	877 764	818 226	59 538	-	1 814 023	476 093	1 137 930	1 048 662	298 773	749 889
Oklahoma	253 658	253 606	246 843	6 763	52	618 192	165 604	452 588	438 380	98 786	339 614
Oregon	258 103	258 103	237 492	20 611	-	520 483	210 572	309 911	308 693	103 523	205 170
Pennsylvania	851 755	846 853	815 477	31 376	4 902	2 213 716	220 784	1 992 932	1 822 438	660 608	941 830
Rhode Island	118 582	118 582	113 676	4 906	-	158 394	290	158 104	156 096	24 043	132 053
South Carolina	352 897	352 897	324 579	28 318	-	503 748	14 652	489 096	489 096	126 858	362 238
South Dakota	26 273	26 273	25 913	360	-	158 832	564	158 268	158 268	48 825	109 443
Tennessee	316 393	316 393	309 739	6 654	-	855 152	201 642	653 510	653 510	82 182	571 328
Texas	987 935	987 935	963 819	24 116	-	2 862 835	11 704	2 851 131	2 822 518	780 160	2 042 358
Utah	170 643	170 643	170 142	501	-	291 738	40 395	251 343	251 343	58 919	192 424
Vermont	22 666	22 666	22 175	491	-	135 433	19 776	115 657	115 657	45 289	70 368
Virginia	780 384	780 384	689 993	90 391	-	1 551 109	142 968	1 408 143	1 314 626	480 277	834 349
Washington	289 046	289 046	281 758	7 288	-	847 725	212 736	634 989	525 080	85 700	439 380
West Virginia	65 280	65 280	65 274	6	-	489 141	-	489 141	476 425	166 010	310 415
Wisconsin	271 887	271 887	266 095	5 792	-	646 368	280 099	366 269	366 269	162 711	203 558
Wyoming	26 645	26 645	26 204	441	-	226 171	20 080	206 091	206 091	52 775	153 316

See footnotes at end of table.

Table 12. State Government Expenditure in Detail for Selected Functions (Education, Public Welfare, Hospitals, Highways, and Correction) by State: 1988—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	Highways—Con.			Correction							
	Direct expenditure—Con.					Direct expenditure					
	Toll highway facilities					Correctional institutions			Other correction		
	Total	Current operation	Capital outlay	Total	Intergovernmental expenditure	Total	Current operation	Capital outlay	Total	Current operation	Capital outlay
	44	45	46	47	48	49	50	51	52	53	54
United States	**2 222 290**	**996 036**	**1 226 244**	**13 302 910**	**1 016 244**	**10 301 961**	**8 586 498**	**1 715 463**	**1 984 705**	**1 871 244**	**113 461**
Alabama	–	–	–	147 481	3 099	129 332	113 511	15 821	15 050	14 832	218
Alaska	82 439	60 971	21 468	94 372	2 548	78 425	77 817	608	13 399	12 702	697
Arizona	–	–	–	255 424	15 806	221 449	198 783	22 666	18 169	18 148	21
Arkansas	–	–	–	61 797	3 739	54 483	51 358	3 125	3 575	3 550	25
California	59 423	38 671	20 752	2 246 806	244 232	1 753 756	1 274 863	478 893	246 818	246 059	2 759
Colorado	–	–	–	141 112	1 488	89 753	67 774	21 979	49 871	48 542	1 329
Connecticut	4 668	4 668	–	199 165	–	139 962	124 710	15 252	59 203	58 819	384
Delaware	9 876	5 753	4 123	54 569	–	28 951	28 495	456	25 618	24 725	893
Florida	279 517	60 857	218 660	654 237	–	508 232	436 549	71 683	146 005	144 753	1 252
Georgia	1 156	1 156	–	341 791	25 865	186 788	178 761	8 027	129 138	81 398	47 740
Hawaii	–	–	–	71 887	–	62 977	52 284	10 693	8 910	8 234	676
Idaho	–	–	–	37 264	447	31 976	19 154	12 822	4 841	4 569	272
Illinois	228 084	52 213	175 851	475 151	27 523	407 665	360 742	46 923	39 963	38 194	1 769
Indiana	35 419	18 446	16 973	186 750	3 808	174 675	150 735	23 940	8 267	8 266	1
Iowa	171	168	3	105 060	20 045	74 398	73 714	684	10 617	10 543	74
Kansas	31 630	13 168	18 462	98 919	4 861	70 683	62 273	8 410	23 375	22 331	1 044
Kentucky	11 503	7 391	4 112	150 391	22 762	108 392	76 811	31 581	19 237	19 129	108
Louisiana	9 082	5 056	4 026	227 864	20 483	167 248	124 692	42 556	39 933	39 845	88
Maine	23 426	19 057	4 369	43 604	–	33 916	29 014	4 902	9 688	9 629	59
Maryland	94 663	25 039	69 624	367 837	15 352	247 073	220 679	26 394	105 412	103 318	2 094
Massachusetts	81 286	44 837	36 449	342 597	12 602	258 937	213 536	45 401	71 058	70 015	1 043
Michigan	5 990	5 565	425	614 643	6 785	514 132	463 181	50 951	93 726	87 122	6 604
Minnesota	–	–	–	121 227	16 180	84 857	82 658	2 199	20 210	19 787	423
Mississippi	–	–	–	57 472	–	46 257	42 830	3 427	11 215	11 183	32
Missouri	–	–	–	183 301	689	155 714	115 005	40 709	26 898	25 826	1 072
Montana	–	–	–	23 557	–	19 831	18 985	846	3 726	3 631	95
Nebraska	–	–	–	48 644	7	32 637	32 075	562	16 000	15 646	354
Nevada	–	–	–	103 791	1 051	92 440	55 123	37 317	10 300	10 050	250
New Hampshire	31 969	11 960	20 009	29 856	189	25 052	22 459	2 593	4 615	3 050	1 565
New Jersey	492 498	220 268	272 230	455 524	35 618	353 148	305 107	48 039	66 780	56 293	10 487
New Mexico	–	–	–	86 649	1 023	68 967	66 606	2 361	16 659	16 557	102
New York	201 143	103 280	97 863	1 511 929	187 941	1 163 949	964 042	199 907	160 039	153 895	6 144
North Carolina	16 406	13 013	3 393	421 935	9 529	355 108	284 494	70 614	57 298	54 186	3 112
North Dakota	–	–	–	14 363	–	13 502	12 815	687	861	861	–
Ohio	89 268	35 685	53 583	556 554	29 442	468 933	323 264	145 669	58 179	52 512	5 667
Oklahoma	14 208	14 160	48	142 404	2 198	83 075	80 058	3 017	57 131	54 761	2 370
Oregon	1 218	1 218	–	100 405	17 869	56 788	55 935	853	25 748	20 679	5 069
Pennsylvania	170 494	75 524	94 970	336 105	12 274	304 043	259 551	44 492	19 788	19 612	176
Rhode Island	2 008	2 008	–	52 359	–	40 166	39 135	1 031	12 193	11 754	439
South Carolina	–	–	–	231 780	–	205 865	153 666	52 199	25 915	24 503	1 412
South Dakota	–	–	–	19 625	2	15 728	14 981	747	3 895	3 857	38
Tennessee	–	–	–	266 407	54 937	177 666	154 922	22 744	33 804	33 605	199
Texas	28 613	6 119	22 494	652 870	54 465	537 069	502 936	34 133	61 336	59 919	1 417
Utah	–	–	–	75 945	600	57 785	48 608	9 177	17 560	17 486	74
Vermont	–	–	–	21 599	5	17 297	15 937	1 360	4 297	4 180	117
Virginia	93 517	62 989	30 528	435 565	126 575	273 791	248 163	25 628	35 199	34 994	205
Washington	109 909	74 080	35 829	206 530	2 907	159 505	140 715	18 790	44 118	43 556	562
West Virginia	12 716	12 716	–	29 144	–	22 097	21 730	367	7 047	4 165	2 882
Wisconsin	–	–	–	180 083	31 316	110 657	109 890	767	38 108	38 065	43
Wyoming	–	–	–	18 766	–	16 833	15 372	1 461	1 933	1 908	25

[1]Includes minor amounts for other education.

Table 13. State Government Intergovernmental Expenditure by Type of Receiving Government and State: 1988

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	Total intergovernmental expenditure	Type of receiving government					
		Federal Government	Local government				
			Total	Counties, Municipalities, and Townships	School districts	Special districts	Combined and unallocable
	1	2	3	4	5	6	7
United States	**151 661 866**	**2 652 981**	**149 008 885**	**62 158 287**	**79 547 159**	**1 488 172**	**6 815 267**
Alabama	1 772 140	–	1 772 140	413 503	1 356 615	–	2 022
Alaska	794 294	–	794 294	757 499	–	–	36 795
Arizona	2 014 460	1 200	2 013 260	874 270	1 129 2 8	–	9 892
Arkansas	1 053 029	44	1 052 985	199 723	804 872	5 620	42 770
California	29 754 786	1 852 530	27 902 256	12 056 870	15 474 985	156 933	213 488
Colorado	1 601 393	336	1 601 057	526 419	1 051 240	20 287	3 111
Connecticut	1 477 198	–	1 477 198	1 292 416	19 881	843	164 058
Delaware	317 800	725	317 075	54 905	262 170	–	–
Florida	6 500 752	–	6 500 752	1 219 121	4 761 449	44 349	475 833
Georgia	2 928 597	–	2 928 597	320 355	2 559 085	15 723	33 434
Hawaii	49 776	4 015	45 761	35 016	–	–	10 745
Idaho	489 765	591	489 174	110 385	372 206	6 551	52
Illinois	5 274 272	96	5 274 176	1 291 430	3 520 878	273 912	187 956
Indiana	2 995 457	17 276	2 978 181	656 360	1 794 932	3 944	522 945
Iowa	1 802 094	12 051	1 790 043	423 996	1 271 607	–	94 440
Kansas	1 073 214	114	1 073 100	181 365	856 083	3 005	32 647
Kentucky	1 741 531	–	1 741 531	253 146	1 449 609	14 740	24 036
Louisiana	1 865 441	1	1 865 440	203 742	1 522 394	3 759	135 545
Maine	544 712	10 782	533 930	9 988	–	–	523 942
Maryland	2 233 494	63	2 233 431	2 215 319	–	–	18 112
Massachusetts	4 127 655	112 206	4 015 449	2 886 353	280 563	410 269	438 264
Michigan	5 813 874	69 994	5 743 880	2 575 006	2 991 088	10 275	167 511
Minnesota	3 621 482	–	3 621 482	1 606 551	1 924 377	4 306	86 248
Mississippi	1 391 664	145	1 391 519	368 128	1 023 391	–	–
Missouri	2 303 781	12 039	2 291 742	225 194	1 915 102	7 117	144 329
Montana	308 044	838	307 206	53 481	251 937	–	1 788
Nebraska	552 488	1 804	550 684	142 832	286 587	11 548	109 917
Nevada	725 283	2 810	722 473	290 658	423 503	1 967	6 345
New Hampshire	204 898	–	204 898	98 553	20 151	618	85 576
New Jersey	5 462 250	37 505	5 424 745	1 973 847	2 287 201	9 217	1 154 480
New Mexico	1 244 887	–	1 244 887	356 152	883 713	–	5 022
New York	16 767 678	314 500	16 453 178	11 849 000	4 583 467	8 151	12 560
North Carolina	4 066 203	–	4 066 203	4 005 693	–	25 273	35 237
North Dakota	365 329	–	365 329	118 175	246 523	631	–
Ohio	6 315 346	–	6 315 346	1 622 505	3 786 990	7 867	917 884
Oklahoma	1 447 844	71	1 447 773	197 702	1 125 273	3 659	121 139
Oregon	1 201 785	–	1 201 785	435 508	757 537	6 025	2 695
Pennsylvania	6 119 723	74 430	6 045 293	1 984 046	3 674 273	314 319	72 655
Rhode Island	374 269	10 247	364 022	334 022	24 248	–	5 752
South Carolina	1 574 229	–	1 574 229	271 918	1 298 595	661	3 055
South Dakota	221 219	24	221 195	62 083	147 203	892	11 017
Tennessee	1 685 450	–	1 685 450	1 670 694	6 532	–	8 224
Texas	6 625 955	–	6 625 955	120 025	6 107 670	2 714	395 346
Utah	842 039	498	841 541	97 670	735 920	2 186	5 765
Vermont	213 223	8 080	205 143	36 288	168 521	334	–
Virginia	3 038 790	–	3 039 790	3 027 421	–	11 369	–
Washington	3 485 095	18 236	3 466 859	823 855	2 514 100	95 147	33 757
West Virginia	870 197	–	870 197	18 237	831 069	–	20 891
Wisconsin	3 855 521	89 631	3 765 890	1 656 347	1 729 405	50	380 088
Wyoming	551 480	99	551 381	154 635	334 738	3 911	58 099

Table 14. State Government Intergovernmental Expenditure by Function and State: 1988

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	Total intergovernmental expenditure	Function									
		Education	Public welfare	General local government support	Highways	Health	Transit subsidies	Sewerage	Correction	Housing and community development	Other
	1	2	3	4	5	6	7	8	9	10	11
United States	**151 681 868**	**95 390 536**	**17 664 585**	**14 896 991**	**8 949 190**	**5 406 729**	**2 410 153**	**870 046**	**1 018 244**	**1 025 387**	**6 032 006**
Alabama	1 772 140	1 356 615	9 344	96 253	137 992	10 930	–	–	3 099	–	157 907
Alaska	794 294	504 012	–	109 314	34 770	23 507	–	35 382	2 548	–	84 761
Arizona	2 014 460	1 129 298	1 200	476 861	319 866	27 976	–	–	15 806	–	43 453
Arkansas	1 053 029	804 872	211	44 591	97 145	28 797	–	–	3 739	–	73 674
California	29 754 788	18 523 562	7 612 029	2 256 180	824 568	1 547 452	19 399	43 720	244 232	72 659	610 985
Colorado	1 601 393	1 051 252	274 148	22 046	153 560	17 437	–	296	1 488	8 385	72 783
Connecticut	1 477 198	1 036 448	47 325	202 886	29 892	27 193	–	12 042	–	35 153	86 261
Delaware	317 800	262 867	730	7 006	5 078	–	8 276	–	–	–	33 843
Florida	6 500 752	4 762 897	–	1 037 564	177 903	173 311	44 459	–	–	37 000	267 618
Georgia	2 928 597	2 559 085	–	18 117	43 557	171 289	9 303	–	25 865	28 958	74 423
Hawaii	49 776	–	4 015	32 867	–	–	–	–	–	–	12 894
Idaho	489 765	372 256	–	48 256	48 656	3 538	606	7 021	447	–	10 985
Illinois	5 274 272	3 520 678	138 482	630 569	356 891	47 787	158 589	81 788	27 523	23 298	288 467
Indiana	2 995 457	1 794 932	248 045	564 966	277 205	31 337	–	23 898	3 808	–	53 266
Iowa	1 802 094	1 271 607	26 693	155 287	212 902	34 202	2 482	–	20 045	21 938	56 938
Kansas	1 073 214	856 083	–	73 484	81 239	25 644	–	–	4 861	17 421	14 482
Kentucky	1 741 531	1 450 761	–	–	82 567	63 993	–	–	22 762	–	121 448
Louisiana	1 865 441	1 523 643	24 951	155 324	14 825	987	–	–	20 483	26 572	98 656
Maine	544 712	432 448	16 540	57 907	16 010	5 874	–	8 627	–	–	7 306
Maryland	2 233 494	1 184 805	63	184 472	337 895	269 960	81 586	19 969	15 352	4 984	134 428
Massachusetts	4 127 655	1 892 744	123 870	1 058 064	76 546	25 249	410 289	–	12 602	268 256	260 055
Michigan	5 813 874	2 991 088	189 334	939 099	610 275	691 181	103 594	5 555	6 785	33 343	243 620
Minnesota	3 621 482	1 924 377	485 108	653 433	280 648	54 228	22 880	17 382	16 160	11 833	155 435
Mississippi	1 391 664	1 025 210	3 394	206 399	80 065	25 594	–	–	–	–	51 002
Missouri	2 303 781	1 915 102	6 680	15 904	150 926	8 573	1 915	29 979	689	23 126	150 887
Montana	308 044	253 084	8 747	3 978	14 236	4 449	734	–	–	–	22 816
Nebraska	552 488	291 887	1 804	69 409	98 697	49 388	3 252	–	7	–	38 044
Nevada	725 283	423 503	5 533	256 546	25 442	6 377	–	–	1 051	–	6 831
New Hampshire	204 898	99 331	31 886	31 859	15 892	2 727	–	12 185	189	4 675	6 154
New Jersey	5 482 250	3 172 362	733 870	1 035 036	11 880	72 413	–	–	35 618	16 251	384 820
New Mexico	1 244 887	883 713	24	295 656	26 504	–	–	5 378	1 023	–	32 589
New York	16 767 678	8 076 324	5 155 444	1 094 808	160 005	432 428	930 574	101 157	187 941	88 362	540 635
North Carolina	4 066 203	3 049 478	221 939	234 660	85 197	206 673	–	64 247	9 529	42 112	152 368
North Dakota	365 329	246 561	14 442	45 782	42 401	2 216	–	–	–	–	13 927
Ohio	6 315 346	3 846 118	678 450	772 619	476 093	231 967	45 894	69 802	29 442	–	165 161
Oklahoma	1 447 844	1 125 273	4 275	13 035	185 604	38 077	–	–	2 198	24 672	74 710
Oregon	1 201 765	757 537	5	90 633	210 572	78 991	5 017	–	17 869	–	41 141
Pennsylvania	6 119 723	3 675 504	775 312	95 494	220 784	388 731	359 006	21 300	12 274	189 207	402 111
Rhode Island	374 269	296 034	28 340	36 386	290	–	–	1 054	–	–	12 165
South Carolina	1 574 229	1 298 849	5 654	186 046	14 652	14 813	–	–	–	–	54 215
South Dakota	221 219	147 203	657	45 950	584	247	–	–	2	5 185	21 411
Tennessee	1 685 450	1 109 038	25 254	199 948	201 642	555	–	18 967	54 937	24 465	50 644
Texas	6 625 955	6 107 905	45	42 468	11 704	204 232	1 724	–	54 465	–	203 412
Utah	842 039	735 920	2 437	–	40 395	23 096	–	–	600	254	39 337
Vermont	213 223	168 521	8 080	6 465	19 778	–	–	62	5	–	10 314
Virginia	3 038 790	2 055 725	322 266	34 419	142 966	9 010	65 651	–	126 575	21 249	260 929
Washington	3 485 095	2 527 484	186 075	64 307	212 736	39 531	89 528	233 223	2 907	13 926	115 378
West Virginia	870 197	831 729	–	11 059	–	6 531	–	–	–	–	20 878
Wisconsin	3 855 521	1 729 405	240 510	1 099 807	280 099	260 310	45 635	57 012	31 318	–	111 425
Wyoming	551 480	335 208	3 376	87 772	20 080	17 928	–	–	–	2 103	85 013

Table 15. State Government Expenditure for Capital Outlay by Character and Object, Function, and State: 1988

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	Total capital outlay	By character and object			By function				
					General government functions				
		Construction	Land and existing structures	Equipment	Total	Highways	Education	Natural resources	Hospitals
	1	2	3	4	5	6	7	8	9
United States	**40 666 340**	**31 421 084**	**3 061 389**	**6 183 867**	**38 444 405**	**23 737 205**	**6 288 714**	**1 182 738**	**914 548**
Alabama	649 150	494 489	26 973	127 688	647 713	402 663	154 384	11 522	32 143
Alaska	259 813	226 138	1 947	31 730	245 766	164 766	33 295	4 571	42
Arizona	841 409	554 680	206 406	80 323	841 386	615 688	150 247	9 618	713
Arkansas	288 319	227 156	13 121	48 042	288 319	212 200	47 548	5 906	2 798
California	2 525 442	1 828 490	248 853	448 099	2 525 442	992 103	448 984	290 553	97 418
Colorado	577 711	469 112	36 297	72 302	576 409	335 616	101 699	7 561	8 789
Connecticut	719 004	566 868	36 997	115 139	692 876	440 336	79 304	16 272	12 140
Delaware	201 098	154 786	21 882	24 430	200 826	135 503	13 061	6 188	1 486
Florida	1 [illegible] 380	1 218 759	425 263	179 358	1 812 873	1 332 356	121 384	91 550	11 672
Georgia	1 182 626	934 722	108 390	139 514	1 182 626	807 660	164 630	30 314	15 290
Hawaii	397 800	316 365	14 262	67 173	397 800	77 241	116 864	9 113	8 380
Idaho	209 620	166 793	14 721	28 106	209 445	147 040	19 182	6 252	3 598
Illinois	1 771 489	1 420 413	58 708	292 368	1 771 469	1 135 768	396 971	44 654	17 263
Indiana	779 804	569 327	28 393	182 084	779 804	455 339	206 232	17 523	16 566
Iowa	546 105	451 323	17 252	77 530	546 103	389 939	101 389	7 581	25 789
Kansas	393 879	330 613	3 960	59 306	393 879	319 084	25 940	5 769	3 132
Kentucky	797 585	635 419	49 850	112 316	797 585	520 776	93 785	38 017	28 667
Louisiana	701 564	562 356	88 226	50 982	701 564	488 772	95 495	27 732	5 682
Maine	156 349	36 130	89 697	30 522	156 349	94 780	28 696	7 595	1 098
Maryland	1 144 452	919 108	89 410	135 934	1 116 070	622 194	149 389	49 633	6 683
Massachusetts	975 587	809 712	48 188	117 689	963 672	432 252	92 734	31 120	12 355
Michigan	1 425 070	681 033	469 505	274 532	1 424 970	531 298	654 705	10 067	80 385
Minnesota	664 155	522 943	90 418	50 794	664 155	474 522	105 396	31 400	10 285
Mississippi	335 659	277 763	7 508	50 388	334 913	249 520	32 919	7 588	5 689
Missouri	766 953	587 843	74 816	104 294	766 953	418 580	157 921	31 135	39 768
Montana	203 162	176 920	5 525	20 717	203 162	160 392	14 507	10 221	3 315
Nebraska	292 892	228 607	11 753	52 532	292 892	207 273	60 539	3 824	8 717
Nevada	262 855	232 434	2 990	27 431	254 455	144 000	44 308	11 916	455
New Hampshire	169 183	145 663	11 129	12 391	168 726	121 246	4 269	8 519	12 124
New Jersey	1 956 371	1 603 625	95 973	256 773	1 727 252	1 221 961	189 858	46 484	19 184
New Mexico	336 049	288 339	10 810	36 900	336 049	289 420	34 511	8 165	8 441
New York	4 112 098	3 153 745	99 846	858 507	2 378 877	1 271 350	278 517	51 400	96 060
North Carolina	1 010 010	763 998	10 216	235 796	1 010 010	536 807	251 851	30 016	28 257
North Dakota	157 324	130 217	1 953	25 154	157 324	113 575	24 001	8 256	1 422
Ohio	1 599 554	1 319 235	65 655	214 664	1 598 830	803 472	249 839	17 860	59 538
Oklahoma	472 341	387 801	16 428	68 112	445 842	339 662	60 868	7 594	6 763
Oregon	343 448	271 859	3 789	67 800	343 205	205 170	80 486	8 558	20 611
Pennsylvania	1 491 416	1 266 237	42 708	182 471	1 490 169	1 036 800	162 165	30 225	32 624
Rhode Island	255 865	189 411	21 524	44 730	229 886	132 053	11 040	2 305	4 906
South Carolina	707 018	539 312	49 428	118 278	616 157	362 238	82 526	11 401	28 318
South Dakota	136 461	110 852	1 623	23 986	136 461	109 443	10 691	2 814	360
Tennessee	709 122	591 983	49 271	67 868	709 122	571 328	54 003	7 068	6 654
Texas	2 679 085	2 194 108	133 802	351 175	2 679 085	2 064 852	367 509	27 323	24 118
Utah	301 658	218 991	23 424	59 243	292 831	192 424	66 650	8 555	501
Vermont	118 797	88 456	3 584	26 757	118 669	70 368	20 502	1 450	491
Virginia	1 268 854	982 578	104 285	181 991	1 268 267	864 877	190 392	7 913	90 391
Washington	957 860	776 113	20 030	161 717	957 101	475 209	294 458	14 862	7 288
West Virginia	389 598	321 724	3 246	44 628	389 573	310 415	20 030	24 485	6
Wisconsin	400 088	274 742	18 687	106 659	400 088	203 558	115 251	12 612	5 792
Wyoming	219 428	201 775	2 689	14 964	219 405	153 316	8 051	19 696	441

Table 15. State Government Expenditure for Capital Outlay by Character and Object, Function, and State: 1988—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	By function—Con.								
	General government functions—Con.								
	Correction	Parks and recreation	General public buildings	Health	Police	Air transportation (airports)	Other	Utilities	Liquor stores
	10	11	12	13	14	15	16	17	18
United States	**1 828 924**	**519 125**	**442 386**	**376 999**	**316 638**	**222 843**	**2 614 287**	**2 208 473**	**15 482**
Alabama	16 039	1 190	-	2 870	1 561	19	25 342	-	1 437
Alaska	1 305	200	8 533	471	445	4 350	29 788	14 047	-
Arizona	22 687	874	1 989	5 932	6 073	2 833	24 732	23	-
Arkansas	3 150	3 481	520	1 536	270	2	10 904	-	-
California	481 652	44 370	6 373	8 012	40 835	1 010	114 132	-	-
Colorado	23 308	4 281	12 296	3 516	2 173	-	77 170	1 302	-
Connecticut	15 636	2 722	6 152	9 909	1 157	1 296	107 952	26 128	-
Delaware	1 349	1 614	8 435	3 723	1 697	-	27 770	272	-
Florida	72 935	18 370	50 541	8 102	48 760	-	57 203	10 507	-
Georgia	55 767	20 829	13 150	913	17 323	3 241	53 509	-	-
Hawaii	11 369	23 232	15 976	2 915	126	70 471	62 133	-	-
Idaho	13 094	1 247	5 362	1 248	1 696	-	10 746	-	175
Illinois	48 692	15 470	20 516	4 211	10 961	122	76 841	-	-
Indiana	23 941	11 349	8 415	3 103	10 358	-	26 980	-	-
Iowa	758	1 848	366	194	527	3	17 709	-	2
Kansas	9 454	5	5 177	704	1 623	-	22 991	-	-
Kentucky	31 689	8 980	30	6 928	6 547	-	62 166	-	-
Louisiana	42 644	4 092	242	680	2 782	4 222	29 241	-	-
Maine	4 961	661	1 592	1 567	2 394	67	12 938	-	-
Maryland	28 488	24 204	5 083	23 989	6 332	52 984	147 111	28 382	-
Massachusetts	46 444	99 438	14 242	3 657	2 001	28 382	201 047	11 915	-
Michigan	57 555	12 537	4 110	7 597	3 444	38	63 234	-	100
Minnesota	2 622	4 538	8 850	1 566	4 929	265	19 802	-	-
Mississippi	3 459	1 875	3 874	1 420	2 178	-	26 391	-	746
Missouri	41 781	17 838	9 217	14 515	10 512	524	25 162	-	-
Montana	941	222	520	385	1 471	163	11 025	-	-
Nebraska	916	2 163	536	552	3 545	374	4 453	-	-
Nevada	37 567	1 890	1 837	555	1 735	-	10 194	8 400	-
New Hampshire	4 158	773	-	612	2 858	126	14 041	18	439
New Jersey	58 506	13 946	27 858	33 496	15 727	-	100 232	229 119	-
New Mexico	2 463	3 807	3 498	780	1 381	1	5 582	-	-
New York	206 051	60 904	24 904	131 628	9 914	21 424	226 725	1 733 221	-
North Carolina	73 726	15 491	4 705	2 764	13 255	-	53 138	-	-
North Dakota	687	301	624	184	157	-	8 117	-	-
Ohio	151 336	17 121	73 520	6 017	6 936	-	213 191	-	724
Oklahoma	5 387	3 150	760	2 024	2 210	21	17 603	26 499	-
Oregon	5 922	395	715	1 024	3 508	544	16 272	-	243
Pennsylvania	44 668	9 502	14 342	3 236	9 910	2 517	144 180	-	1 247
Rhode Island	1 470	10 137	1 129	9 691	519	6 870	49 766	25 779	-
South Carolina	53 611	5 601	10 482	5 903	11 154	539	44 384	90 861	-
South Dakota	785	1 103	78	644	1 134	-	9 409	-	-
Tennessee	22 943	6 554	5 245	1 137	3 983	2 910	27 297	-	-
Texas	35 550	20 507	35 454	11 543	13 930	-	78 301	-	-
Utah	9 251	1 153	903	1 452	1 037	5	10 890	-	8 827
Vermont	1 477	361	13 811	990	2 123	74	7 322	-	128
Virginia	25 833	7 887	9 996	6 213	8 610	891	55 264	-	587
Washington	19 352	6 981	59	3 589	10 917	13	124 373	-	759
West Virginia	3 249	529	817	3 350	1 000	-	5 712	-	25
Wisconsin	810	2 621	1 088	313	1 700	16 542	39 801	-	-
Wyoming	1 486	781	464	29 927	1 222	-	4 021	-	23

Table 16. State Government Indebtedness and Debt Transactions by State: 1988

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	Debt outstanding at end of fiscal year					Net long-term debt outstanding at end of fiscal year[1]		
	Total	Long-term			Short-term	Total	Full faith and credit	Nonguaranteed
		Total	Full faith and credit	Nonguaranteed				
	1	2	3	4	5	6	7	8
United States	**276 788 404**	**275 448 173**	**68 135 781**	**207 312 392**	**1 338 231**	**108 829 189**	**54 154 353**	**56 034 604**
Alabama	3 180 220	3 180 220	1 322 165	1 858 055	–	1 734 238	1 298 079	448 159
Alaska	6 096 612	6 096 612	1 447 538	4 649 074	–	2 058 460	657 969	1 400 491
Arizona	1 992 337	1 992 337	–	1 992 337	–	1 111 685	–	1 111 685
Arkansas	1 639 409	1 636 573	14 245	1 622 328	2 836	387 809	14 245	373 564
California	24 116 216	24 116 216	4 896 553	19 219 663	–	6 823 148	2 594 740	4 228 408
Colorado	2 288 683	2 288 348	75 665	2 212 683	335	233 151	75 665	157 486
Connecticut	8 265 744	8 251 344	2 591 763	5 659 581	14 400	2 669 970	2 196 116	473 854
Delaware	2 755 743	2 746 366	513 169	2 233 197	9 377	708 776	502 570	206 206
Florida	8 296 461	8 287 455	1 850 585	6 436 870	9 006	3 513 549	817 937	2 695 612
Georgia	3 138 090	3 138 090	2 187 210	950 880	–	2 149 449	2 118 607	30 842
Hawaii	2 927 718	2 854 912	1 847 983	1 006 929	72 806	2 387 529	1 835 665	551 864
Idaho	677 446	677 446	–	677 446	–	189 942	–	189 942
Illinois	13 148 589	13 147 701	3 917 373	9 230 328	888	4 887 853	3 791 393	1 135 632
Indiana	3 085 427	3 069 147	–	3 069 147	16 280	1 075 681	–	1 075 681
Iowa	1 364 581	1 364 581	–	1 364 581	–	399 493	–	399 520
Kansas	367 527	366 909	–	366 909	618	284 389	–	284 389
Kentucky	5 040 295	5 040 295	119 460	4 920 835	–	2 617 784	84 025	2 533 759
Louisiana	11 256 703	11 086 290	3 288 631	7 799 659	190 413	4 758 832	3 196 413	1 562 419
Maine	1 723 686	1 722 785	308 275	1 414 510	901	324 378	308 275	16 103
Maryland	5 615 514	5 615 514	2 100 991	3 514 523	–	2 900 383	2 070 984	829 399
Massachusetts	13 830 594	13 600 794	4 877 757	8 723 037	229 800	5 467 793	4 856 672	611 121
Michigan	8 463 922	8 463 108	527 300	7 935 808	814	1 819 023	527 300	1 291 723
Minnesota	3 606 620	3 606 620	1 274 123	2 332 497	–	1 545 450	1 274 123	271 327
Mississippi	1 470 266	1 466 719	499 873	966 846	3 547	680 714	473 661	202 312
Missouri	4 568 735	4 568 317	804 330	3 763 987	418	982 469	709 301	273 168
Montana	1 236 851	1 207 634	91 542	1 116 092	29 217	341 033	91 542	249 491
Nebraska	1 359 420	1 345 273	–	1 345 273	14 147	478 465	–	478 465
Nevada	1 361 667	1 361 667	532 615	829 052	–	755 500	523 940	231 560
New Hampshire	2 704 756	2 704 756	445 655	2 259 101	–	407 486	317 359	90 127
New Jersey	17 409 738	17 347 468	2 607 825	14 739 643	62 270	6 984 492	2 600 501	4 383 991
New Mexico	1 741 314	1 737 662	104 990	1 632 672	3 652	407 477	104 990	302 487
New York	41 682 229	41 530 953	4 760 555	36 770 398	351 276	17 821 407	2 914 187	14 907 220
North Carolina	2 728 302	2 728 224	712 640	2 015 584	78	863 278	668 970	194 308
North Dakota	796 908	796 908	–	796 908	–	45 799	–	45 799
Ohio	9 800 359	9 630 359	2 807 945	6 822 414	170 000	4 598 700	2 807 945	1 790 755
Oklahoma	3 753 349	3 753 349	80 376	3 672 973	–	1 826 897	70 026	1 756 871
Oregon	6 809 976	6 809 976	6 054 546	755 430	–	1 730 360	1 455 392	274 968
Pennsylvania	9 302 790	9 297 291	4 441 502	4 855 789	5 499	5 816 099	4 437 684	1 378 415
Rhode Island	2 870 529	2 870 229	390 090	2 480 139	300	682 146	390 090	292 056
South Carolina	3 644 778	3 641 775	681 613	2 960 162	3 003	2 304 435	391 989	1 912 446
South Dakota	1 553 692	1 553 692	–	1 553 692	–	228 382	–	1 553 692
Tennessee	2 254 391	2 185 559	733 737	1 451 822	68 832	917 427	667 384	250 043
Texas	7 119 634	7 119 544	2 602 190	4 517 354	90	2 901 868	747 649	2 154 219
Utah	1 515 364	1 511 634	291 005	1 220 629	3 750	358 443	274 351	84 092
Vermont	924 747	924 709	19 197	905 512	38	283 057	19 197	263 860
Virginia	4 512 950	4 512 950	346 200	4 166 750	–	768 036	346 200	421 836
Washington	4 271 565	4 271 280	3 360 400	910 880	285	3 469 244	3 315 079	154 165
West Virginia	2 464 001	2 464 001	569 544	1 894 457	–	1 001 316	559 513	441 803
Wisconsin	5 012 233	4 938 878	2 057 895	2 880 983	73 355	2 090 312	2 057 895	32 417
Wyoming	837 703	837 703	730	836 973	–	35 602	730	34 872

See footnotes at end of table.

Table 16. State Government Indebtedness and Debt Transactions by State: 1988—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	Long-term debt issued					Long-term debt retired				
		By type		By issue			By type		By purpose	
	Total	Full faith and credit	Nonguaranteed	Original	Refunding	Total	Full faith and credit	Nonguaranteed	Redeemed	Refunded
	9	10	11	12	13	14	15	16	17	18
United States	**36 386 669**	**7 418 083**	**28 970 606**	**30 805 603**	**5 581 066**	**26 115 368**	**5 556 526**	**20 558 842**	**20 839 916**	**5 275 452**
Alabama	223 382	-	223 382	223 382	-	336 757	132 925	203 832	336 757	-
Alaska	474 615	235 000	239 615	474 615	-	663 621	235 938	427 683	663 621	-
Arizona	185 600	-	185 600	185 600	-	54 322	-	54 322	54 322	-
Arkansas	279 043	-	279 043	279 043	-	97 999	385	97 614	97 999	-
California	3 705 943	160 800	3 545 143	3 705 943	-	2 369 198	353 301	2 015 897	2 369 198	-
Colorado	400 600	15 500	385 100	400 600	-	425 277	2 920	422 357	425 277	-
Connecticut	942 213	524 998	417 215	942 213	-	694 387	186 050	508 337	694 387	-
Delaware	139 585	50 000	89 585	108 315	31 270	173 080	60 970	112 110	147 910	25 170
Florida	772 588	138 160	634 428	772 588	-	290 913	67 950	222 963	277 723	13 190
Georgia	865 771	768 725	97 046	865 771	-	317 452	189 765	127 687	317 452	-
Hawaii	259 950	160 000	99 950	259 950	-	201 515	135 694	65 821	201 515	-
Idaho	101 793	-	101 793	101 793	-	45 749	-	45 749	45 749	-
Illinois	1 327 686	340 003	987 683	1 294 531	33 155	911 023	228 850	682 173	911 023	-
Indiana	455 721	-	455 721	445 721	10 000	225 627	-	225 627	217 261	8 366
Iowa	181 425	-	181 425	172 025	9 400	110 836	-	110 836	101 436	9 400
Kansas	16 951	-	16 951	16 951	-	19 978	-	19 978	19 978	-
Kentucky	802 537	-	802 537	756 627	45 910	431 197	23 020	408 177	391 622	39 575
Louisiana	1 587 641	-	1 587 641	1 548 671	38 970	630 375	199 588	430 787	593 215	37 160
Maine	276 369	50 270	226 099	267 969	8 400	177 912	38 570	139 342	169 512	8 400
Maryland	1 081 797	304 860	776 937	799 922	281 875	787 635	244 779	542 856	536 813	250 822
Massachusetts	1 931 529	767 770	1 163 759	1 705 119	226 410	914 718	296 705	618 013	688 308	226 410
Michigan	997 500	-	997 500	874 350	123 150	447 277	34 000	413 277	324 127	123 150
Minnesota	462 259	263 948	198 311	462 259	-	442 525	132 217	310 308	442 525	-
Mississippi	395 204	103 482	291 722	395 204	-	250 944	24 595	226 349	250 944	-
Missouri	1 118 865	329 830	789 035	899 035	219 830	847 583	212 025	635 558	646 263	201 320
Montana	142 546	-	142 546	114 741	27 805	76 612	7 860	68 752	58 334	18 278
Nebraska	47 347	-	47 347	47 347	-	165 706	-	165 706	165 706	-
Nevada	161 910	153 420	8 490	161 910	-	62 147	23 700	38 447	62 147	-
New Hampshire	346 375	26 119	320 256	308 845	37 530	224 244	34 968	189 276	197 267	26 977
New Jersey	1 544 023	-	1 544 023	1 356 023	188 000	1 527 706	166 615	1 361 091	1 386 381	141 325
New Mexico	142 008	-	142 008	109 403	32 605	181 661	10 300	171 361	149 056	32 605
New York	5 842 954	392 215	5 450 739	3 383 964	2 458 990	4 715 499	349 512	4 365 987	2 203 499	2 512 000
North Carolina	232 977	-	232 977	195 455	37 522	218 045	68 089	149 956	181 495	36 550
North Dakota	82 538	-	82 538	63 143	19 395	77 336	-	77 336	57 941	19 395
Ohio	1 196 143	510 650	685 493	849 308	346 835	595 983	434 160	461 823	592 153	303 830
Oklahoma	1 456 222	-	1 456 222	303 182	1 153 040	1 806 385	8 265	1 798 120	796 768	1 009 617
Oregon	223 770	94 710	129 060	223 770	-	373 210	272 534	100 676	373 210	-
Pennsylvania	928 501	467 000	461 501	890 261	38 240	708 494	262 860	445 634	676 651	31 843
Rhode Island	370 137	144 075	226 062	370 137	-	225 323	51 535	173 788	225 323	-
South Carolina	213 725	71 905	141 820	213 725	-	285 830	83 750	202 080	285 830	-
South Dakota	128 595	-	128 595	38 405	90 190	119 021	-	119 021	41 496	77 525
Tennessee	171 507	-	171 507	171 507	-	169 674	68 406	101 268	169 674	-
Texas	885 384	404 878	480 506	885 384	-	348 638	103 466	245 172	348 638	-
Utah	294 051	64 200	229 851	288 381	5 670	194 547	28 350	166 197	188 877	5 670
Vermont	69 445	-	69 445	69 445	-	100 385	895	99 490	100 385	-
Virginia	853 042	6 885	846 157	817 347	35 695	546 583	50 432	496 151	510 888	35 695
Washington	607 047	418 475	188 572	607 047	-	176 804	131 265	45 539	176 804	-
West Virginia	452 351	-	452 351	390 201	62 150	241 175	50 372	190 803	179 025	62 150
Wisconsin	923 610	447 455	476 155	904 581	19 029	779 892	548 945	230 947	760 863	19 029
Wyoming	83 894	730	83 164	83 894	-	26 568	-	26 568	26 568	-

[1]Long-term debt outstanding minus long-term debt offsets; refer to table 18 for assets information.

Table 17. State Government Long-Term Indebtedness at End of Fiscal Year by Function and State: 1988

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	Total long-term debt	General government functions					Utilities			
		Total	Public debt for private purposes	Higher education[1]	Elementary and secondary education	All other general debt	Total[2]	Electric power	Water supply	Transit
	1	2	3	4	5	6	7	8	9	10
United States	**275 448 173**	**263 281 948**	**119 983 151**	**29 216 097**	**3 264 077**	**110 818 623**	**12 166 225**	**7 841 033**	**799 536**	**3 525 420**
Alabama	3 180 220	3 180 220	1 256 757	926 277	-	997 186	-	-	-	-
Alaska	6 096 612	5 643 008	3 924 819	22 303	-	1 695 886	453 604	453 604	-	-
Arizona	1 992 337	1 925 208	764 048	348 005	-	813 155	67 129	67 129	-	-
Arkansas	1 636 573	1 636 573	1 186 664	258 224	-	189 685	-	-	-	-
California	24 116 216	24 116 216	14 932 409	1 390 759	962 770	6 840 278	-	-	-	-
Colorado	2 288 348	2 274 788	1 913 837	188 553	-	172 398	13 560	-	13 560	-
Connecticut	8 251 344	8 251 344	5 182 962	40 475	148 640	2 879 267	-	-	-	-
Delaware	2 746 366	2 746 366	1 929 972	106 518	56 372	653 504	-	-	-	-
Florida	8 287 455	8 287 455	2 082 166	3 275 077	-	2 930 212	-	-	-	-
Georgia	3 138 090	3 138 090	845 091	-	70 635	2 222 364	-	-	-	-
Hawaii	2 854 912	2 854 912	381 357	7 206	-	2 466 349	-	-	-	-
Idaho	677 446	677 446	478 069	53 409	-	145 968	-	-	-	-
Illinois	13 147 701	13 147 701	7 391 991	1 414 107	-	4 341 603	-	-	-	-
Indiana	3 069 147	3 069 147	1 176 653	1 004 094	-	888 400	-	-	-	-
Iowa	1 364 581	1 364 581	908 584	454 647	-	1 350	-	-	-	-
Kansas	366 909	366 909	43 695	56 969	-	266 245	-	-	-	-
Kentucky	5 040 295	5 040 295	1 724 204	999 510	278 507	2 038 074	-	-	-	-
Louisiana	11 066 290	11 066 290	3 610 731	601 580	-	6 853 979	-	-	-	-
Maine	1 722 785	1 722 785	921 491	23 936	3 093	774 265	-	-	-	-
Maryland	5 615 514	5 615 514	2 572 232	189 272	701 715	2 152 295	-	-	-	-
Massachusetts	13 600 794	13 507 198	7 897 809	371 662	-	5 237 727	93 596	-	93 596	-
Michigan	8 463 108	8 463 108	1 247 070	1 090 937	-	6 125 101	-	-	-	-
Minnesota	3 606 620	3 606 62[illegible]	1 590 017	745 270	35 830	1 235 503	-	-	-	-
Mississippi	1 466 719	1 466 7[illegible]	753 568	218 622	52 320	442 009	-	-	-	-
Missouri	4 568 317	4 568 3[illegible]	3 239 680	337 177	13 515	977 945	-	-	-	-
Montana	1 207 634	1 207 634	615 399	200 261	-	391 974	-	-	-	-
Nebraska	1 345 273	1 345 273	831 192	186 122	-	327 959	-	-	-	-
Nevada	1 361 667	1 013 025	593 225	76 078	-	343 722	348 642	-	348 642	-
New Hampshire	2 704 756	2 704 756	1 970 270	52 629	-	681 857	-	-	-	-
New Jersey	17 347 488	17 004 247	7 263 588	1 089 613	-	8 651 046	343 221	-	343 221	-
New Mexico	1 737 662	1 737 662	968 852	345 070	-	423 740	-	-	-	-
New York	41 530 953	34 199 438	12 702 555	5 003 994	-	16 492 889	7 331 515	3 808 095	-	3 525 420
North Carolina	2 728 224	2 728 224	1 713 050	291 786	53 000	670 388	-	-	-	-
North Dakota	796 908	796 908	379 609	313 201	-	104 098	-	-	-	-
Ohio	9 630 359	9 630 359	4 072 935	2 092 182	-	3 465 242	-	-	-	-
Oklahoma	3 753 349	2 202 501	1 052 941	209 024	-	940 536	1 550 848	1 550 095	517	-
Oregon	6 809 976	6 809 976	666 930	211 000	-	5 930 046	-	-	-	-
Pennsylvania	9 297 291	9 297 291	3 326 267	238 744	237 390	5 494 890	-	-	-	-
Rhode Island	2 870 229	2 870 229	2 023 877	138 626	2 600	705 124	-	-	-	-
South Carolina	3 641 775	1 677 665	759 370	255 137	8 500	654 658	1 964 110	1 964 110	-	-
South Dakota	1 553 692	1 553 692	1 255 216	14 671	55 135	228 670	-	-	-	-
Tennessee	2 185 559	2 185 559	1 121 277	468 254	-	596 028	-	-	-	-
Texas	7 119 544	7 119 544	2 249 584	1 983 990	-	2 885 970	-	-	-	-
Utah	1 511 634	1 511 634	956 194	245 315	-	308 125	-	-	-	-
Vermont	924 709	924 709	534 418	52 374	-	337 917	-	-	-	-
Virginia	4 512 950	4 512 950	2 863 391	880 434	408 380	360 745	-	-	-	-
Washington	4 271 280	4 271 280	723 531	538 799	69 675	2 939 275	-	-	-	-
West Virginia	2 464 001	2 464 001	1 142 270	165 568	106 000	1 050 165	-	-	-	-
Wisconsin	4 938 878	4 938 878	1 442 208	9 964	-	3 486 706	-	-	-	-
Wyoming	837 703	837 703	793 126	38 472	-	6 105	-	-	-	-

[1]Utility debt totals for the United States and Oklahoma include $236,000 of Gas Utility debt that is not shown in the detail.

Table 18. State Government Cash and Security Holdings by State: 1988

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	Total	Insurance trust systems					Other than insurance trust			
		Total	Employee retirement	Unemployment compensation	Workers' compensation	Other insurance trust	Total	Offsets to debt	Bond funds	Other
	1	2	3	4	5	6	7	8	9	10
United States	**783 356 847**	**483 149 401**	**434 869 667**	**27 398 431**	**19 722 746**	**1 158 557**	**300 207 446**	**166 618 984**	**21 838 907**	**111 749 555**
Alabama	11 062 662	7 544 788	7 011 229	532 552	1 007	-	3 517 874	1 445 982	701 268	1 370 624
Alaska	19 210 662	3 445 932	3 378 991	60 260	6 681	-	15 764 930	4 038 152	342 635	11 384 143
Arizona	10 916 437	8 145 880	7 040 773	444 654	660 453	-	2 770 557	880 652	682 678	1 207 227
Arkansas	5 625 427	3 373 059	3 250 506	105 597	16 956	-	2 252 368	1 248 764	263 036	740 568
California	91 276 658	62 429 277	54 573 562	4 363 006	2 788 605	704 104	28 847 381	17 293 068	2 990 427	8 563 886
Colorado	10 662 385	7 737 555	7 121 551	114 337	500 380	1 287	2 924 830	2 055 197	180 046	689 587
Connecticut	12 567 072	5 710 307	5 384 320	309 520	16 467	-	6 856 765	5 581 374	245 628	1 029 763
Delaware	4 347 036	1 500 017	1 341 419	156 139	2 459	-	2 847 019	2 037 590	50 531	758 898
Florida	25 423 380	15 602 421	13 732 603	1 824 847	44 971	-	9 820 959	4 773 906	849 284	4 197 769
Georgia	14 100 461	10 577 753	9 710 268	867 484	-	-	3 522 708	988 641	1 029 868	1 504 199
Hawaii	5 745 115	3 638 065	3 368 022	270 043	-	-	2 107 050	467 383	320 457	1 319 210
Idaho	2 571 917	1 522 814	1 272 482	138 093	112 239	-	1 049 103	487 504	45 224	516 375
Illinois	26 708 968	15 268 942	14 675 443	592 093	1 406	-	11 440 026	8 259 848	614 787	2 565 391
Indiana	8 708 731	4 449 757	4 369 530	79 856	371	-	4 258 974	1 993 466	52 368	2 213 140
Iowa	5 987 024	4 181 815	3 840 408	340 933	474	-	1 805 209	965 088	113 726	726 395
Kansas	3 962 636	2 926 010	2 540 426	385 584	-	-	1 056 626	82 540	20 600	953 486
Kentucky	9 982 850	5 793 466	5 497 944	289 257	6 267	-	4 189 382	2 422 511	641 670	1 125 201
Louisiana	14 711 230	6 318 679	6 214 316	94 294	10 069	-	8 392 551	6 307 458	91 625	1 993 468
Maine	3 437 255	1 446 194	1 292 019	153 733	442	-	1 991 061	1 398 407	86 844	505 810
Maryland	13 592 045	9 441 476	8 198 933	557 633	511 046	173 864	4 150 569	2 715 131	142 536	1 292 902
Massachusetts	15 423 822	5 749 519	4 620 290	1 124 043	5 186	-	9 674 303	8 133 001	306 473	1 234 829
Michigan	28 222 815	17 553 206	16 033 995	1 076 243	442 968	-	10 669 609	6 644 085	103 144	3 922 380
Minnesota	14 732 893	9 206 239	9 024 432	172 204	9 603	-	5 526 654	2 061 170	83 951	3 381 533
Mississippi	5 999 269	4 299 441	3 933 122	366 319	-	-	1 699 828	786 005	238 852	674 971
Missouri	13 295 806	8 211 507	7 839 027	371 777	703	-	5 084 299	3 585 848	255 436	1 243 015
Montana	3 395 846	1 291 141	1 243 116	47 163	862	-	2 104 705	866 601	12 382	1 225 722
Nebraska	2 742 956	767 895	674 877	91 322	1 696	-	1 975 061	866 808	56 542	1 051 711
Nevada	4 574 348	3 285 395	2 453 618	246 068	585 709	-	1 288 953	608 167	124 713	558 073
New Hampshire	4 281 459	1 673 361	1 498 930	174 431	-	-	2 608 098	2 297 270	59 393	251 435
New Jersey	36 956 964	19 846 915	17 522 837	2 065 302	63 422	175 354	17 110 049	10 362 976	2 724 182	4 022 911
New Mexico	9 408 344	3 241 913	3 113 401	128 512	-	-	6 166 431	1 330 185	119 884	4 716 362
New York	90 319 905	59 195 491	53 142 361	3 069 102	2 976 388	7 640	31 124 414	23 709 546	2 947 673	4 467 195
North Carolina	18 210 266	13 772 523	12 489 269	1 269 264	13 990	-	4 437 743	1 864 946	287 277	2 285 520
North Dakota	2 038 196	802 798	608 025	18 778	175 995	-	1 235 398	751 109	3 527	480 762
Ohio	45 150 254	35 497 481	30 546 400	289 421	4 661 660	-	9 652 773	5 031 659	790 854	3 830 260
Oklahoma	8 476 998	4 450 800	3 998 927	162 025	289 848	-	4 026 198	1 926 452	246 692	1 852 854
Oregon	16 566 468	9 090 510	7 686 772	468 590	935 148	-	7 475 958	5 079 616	28 152	2 368 190
Pennsylvania	29 593 978	21 148 832	18 886 304	1 083 430	1 179 098	-	8 445 146	3 481 192	882 979	4 080 975
Rhode Island	4 687 378	1 885 855	1 585 135	237 315	8 666	54 739	2 801 523	2 188 083	249 652	363 788
South Carolina	11 178 901	8 536 984	8 231 645	274 856	30 483	-	2 641 917	1 337 340	72 779	1 231 798
South Dakota	2 950 920	1 175 366	1 134 862	40 504	-	-	1 775 554	1 325 310	12 989	437 255
Tennessee	9 728 702	6 878 255	6 342 625	535 612	18	-	2 850 447	1 266 132	328 150	1 254 165
Texas	40 085 685	21 274 861	21 271 024	698	3 139	-	18 810 824	4 217 676	1 313 569	13 279 579
Utah	4 975 522	2 870 129	2 551 844	162 685	155 600	-	2 105 393	1 153 191	89 034	863 168
Vermont	1 591 184	659 054	523 270	135 768	16	-	932 130	641 652	26 681	263 797
Virginia	14 731 861	8 413 559	7 794 245	619 314	-	-	6 318 302	3 744 914	551 009	2 022 379
Washington	16 618 043	14 120 706	10 863 163	797 268	2 460 275	-	2 497 337	802 036	25 792	1 669 509
West Virginia	4 760 165	2 506 577	1 374 756	105 346	1 026 475	-	2 253 588	1 462 685	81 235	709 668
Wisconsin	17 561 593	13 466 058	12 880 941	543 548	-	41 569	4 095 535	2 848 566	344 216	902 753
Wyoming	4 476 155	1 222 821	1 185 708	21 808	15 505	-	3 253 334	802 101	6 277	2 444 956

Table 19. Finances of State Government Liquor Stores by State: 1988

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	Net sales of goods	Cost of goods sold	Gross profit on sales	Operating expenses	Net operating revenue	Other income	Other expense	Net income
	1	2	3	4	5	6	7	
Total	**2 766 847**	**1 909 332**	**857 315**	**492 230**	**365 085**	**8 948**	**5 423**	**368 60**
Alabama	141 468	100 509	40 965	23 017	17 948	842	-	18 79
Idaho	34 605	21 941	12 664	5 838	6 826	179	-	7 00
Iowa	78 396	52 069	26 327	4 807	21 520	29	425	21 12
Maine	71 774	44 943	26 831	7 939	18 892	135	-	19 02
Michigan	413 213	326 345	86 868	59 539	27 329	-	-	27 32
Mississippi	110 591	85 013	25 578	1 938	23 640	19	-	23 65
Montana	34 299	24 553	9 746	5 671	4 075	53	-	4 12
New Hampshire	171 605	123 180	48 425	15 928	32 497	2 046	-	34 54
Ohio	325 859	198 105	127 754	62 650	65 104	555	-	65 65
Oregon	138 750	73 863	64 887	19 064	45 823	47	-	45 87
Pennsylvania	604 999	414 939	190 060	167 644	22 416	2 301	-	24 71
Utah	64 915	41 035	23 880	8 733	15 147	-	-	15 14
Vermont	28 969	23 606	5 363	4 412	951	17	-	96
Virginia	248 810	169 906	78 904	49 830	29 074	474	492	29 05
Washington	217 324	152 469	64 855	42 485	22 370	138	948	21 56
West Virginia	53 652	32 205	21 447	11 784	9 663	111	3 558	6 21
Wyoming	27 418	24 657	2 761	951	1 810	-	-	1 81

Table 20. Financial Transactions of State Government Alcoholic Beverage Monopolies by State: 1988

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	Transactions classified as general revenue or general expenditure[1]		Transfers to general funds (gross)	Net contributions to general fund
	Receipts from taxes, including licenses and permits	Expenditure for licensing and law enforcement		
	1	2	3	
Total	**750 069**	**49 733**	**1 050 205**	**349 86**
Alabama	97 867	4 912	118 877	25 92
Idaho	4 947	-	10 795	5 84
Iowa	6 156	-	43 463	37 30
Maine	14 983	231	33 779	19 02
Michigan	131 682	7 165	104 939	-19 57
Mississippi	21 632	1 481	43 180	23 02
Montana	14 770	422	15 977	1 62
New Hampshire	11 383	917	45 663	35 19
Ohio	23 258	6 437	69 921	53 10
Oregon	12 377	4 130	56 687	48 44
Pennsylvania	182 236	11 745	182 207	31 71
Utah	12 570	-	28 132	15 56
Vermont	10 194	719	9 981	50
Virginia	105 682	5 711	133 740	33 56
Washington	112 195	5 394	134 328	27 52
West Virginia	6 677	469	13 903	7 69
Wyoming	1 260	-	4 633	3 37

[1]These items are excluded from income and expense statements of State liquor stores as presented in table 19, above.
[2]Gross amounts transferred to general funds (col. 3) plus expenditure for licensing and law enforcement (col. 2) less receipts from taxes (col. 1).

Table 21 . Revenue and Expenditure of State-Operated Utilities by Type of Utility and State: 1988

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State and type of utility	Utility revenue	Utility expenditure				Utility debt (long term)[1]
		Total	Current operation	Capital outlay	Interest on debt	
	1	2	3	4	5	6
United States, total	**3 029 841**	**6 231 976**	**3 184 810**	**2 206 473**	**840 693**	**12 165 989**
Water supply[2]	**71 631**	**104 896**	**58 092**	**29 986**	**16 818**	**799 536**
Electric power	**1 990 467**	**2 273 952**	**1 296 772**	**422 287**	**560 893**	**7 841 033**
Gas supply	**230**	**190**	**177**	**-**	**13**	**236**
Transit system	**967 543**	**3 847 128**	**1 829 946**	**1 754 200**	**262 982**	**3 525 420**
Alaska—electric power[3]	1 808	57 327	23 389	14 047	19 891	453 604
Arizona—electric power	16 223	15 202	14 214	23	965	67 129
California—electric power	127 793	4 881	4 881	-	-	-
Colorado—water supply	-	1 702	400	1 302	-	13 560
Connecticut—transit system	17 973	65 307	39 179	26 128	-	-
Delaware—transit system	3 990	10 505	10 233	272	-	-
Florida—transit system	5 155	24 920	14 413	10 507	-	-
Kentucky—transit system	-	5 015	5 015	-	-	-
Maryland—transit system	64 484	162 957	134 575	28 382	-	-
Massachusetts—water supply	35 687	47 982	31 720	11 915	4 347	93 596
Michigan:						
Water supply	-	2 989	2 989	-	-	-
Nevada:						
Water supply	25 815	31 500	12 852	8 400	10 248	348 642
Electric power	22 462	22 745	22 745	-	-	-
New Hampshire—water supply	95	151	122	18	11	-
New Jersey:						
Water supply	10 032	20 567	10 004	8 351	2 212	343 221
Transit system	307 135	788 008	567 240	220 768	-	-
New York:						
Electric power	1 162 666	1 397 959	828 122	290 857	278 980	3 806 095
Transit system	561 776	2 743 965	1 038 634	1 442 364	262 967	3 525 420
Oklahoma:						
Water supply	2	5	5	-	-	517
Electric power	167 535	259 086	119 438	26 499	113 149	1 550 095
Gas supply	230	190	177	-	13	236
Rhode Island—transit system	7 030	46 451	20 657	25 779	15	-
South Carolina—electric power	491 980	522 752	283 983	90 861	147 908	1 964 110

[1]Utility debt which is part of State general obligations does not appear in this table.
[2]Water supply data exclude irrigation districts.
[3]Nonoperating utility.

Table 22. Finances of State-Administered Public-Employee Retirement Systems by State: 1988

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	Receipts					Benefits and withdrawals	Cash and security holdings			
	Total[1]	Employee contributions	Government contributions		Earnings on investments		Total	Cash and deposits	Federal securities	Other securities
			State	Local						
	1	2	3	4	5	6	7	8	9	10
United States	**80 295 902**	**9 859 477**	**16 740 185**	**10 596 078**	**43 100 184**	**24 199 088**	**434 889 667**	**28 748 772**	**118 272 558**	**287 950 337**
Alabama	1 406 023	172 583	237 891	41 120	954 429	321 374	7 011 229	839 272	740 356	5 431 601
Alaska	515 543	99 850	79 823	79 687	257 183	186 525	3 378 991	50 615	1 398 275	1 930 101
Arizona	891 669	140 696	35 874	105 152	609 947	262 886	7 040 773	684 790	2 776 153	3 579 830
Arkansas	469 797	35 500	100 865	17 396	316 036	139 342	3 250 506	171 847	997 384	2 081 275
California	12 360 822	1 765 718	1 612 469	1 069 884	7 312 751	3 496 486	54 573 562	2 650 612	10 389 902	41 533 048
Colorado	1 125 233	210 630	86 814	181 369	646 420	324 997	7 121 551	460 687	984 535	5 676 329
Connecticut	1 377 720	123 604	575 420	17 487	661 209	369 138	5 384 320	406 499	469 772	4 508 049
Delaware	166 955	13 482	55 307	-	98 166	50 690	1 341 419	93 073	42 210	1 206 136
Florida	2 356 710	11 325	357 867	980 864	1 006 654	591 011	13 732 603	899 593	4 614 709	8 218 301
Georgia	1 762 136	230 060	490 359	122 079	919 638	439 404	9 710 269	782 211	4 361 358	4 586 700
Hawaii	491 983	53 900	96 453	36 669	304 961	189 130	3 368 022	31 858	887 834	2 448 330
Idaho	201 329	33 178	29 318	55 737	83 096	83 797	1 272 482	93 589	644 680	534 213
Illinois	2 481 461	575 074	411 383	164 610	1 310 394	1 003 583	14 675 443	946 643	3 014 133	10 714 467
Indiana	804 279	125 284	243 214	90 159	345 622	316 835	4 369 530	485 159	2 413 819	1 470 552
Iowa	566 778	82 330	33 046	102 876	348 526	168 090	3 840 408	265 888	12 510	3 562 030
Kansas	347 607	28 025	56 654	31 881	231 047	152 378	2 540 426	177 907	592 783	1 769 736
Kentucky	982 669	194 225	255 000	44 795	488 649	297 506	5 497 944	889 164	1 343 000	3 265 780
Louisiana	1 072 499	245 667	361 962	38 860	426 010	676 638	8 214 316	955 148	2 445 509	2 813 659
Maine	318 108	55 866	155 226	23 276	83 740	157 405	1 292 019	341 026	232 424	718 569
Maryland	2 548 645	108 971	534 984	38 782	1 865 908	478 452	8 198 933	514 158	2 638 795	5 045 982
Massachusetts	943 446	278 203	454 228	29 792	181 223	594 378	4 620 290	32 822	24 043	4 563 425
Michigan	2 233 774	161 258	566 249	265 615	1 240 652	866 625	16 033 995	2 369 238	2 435 476	11 229 281
Minnesota	1 307 166	208 864	74 760	255 147	768 395	418 596	9 024 432	419 065	3 040 374	5 564 993
Mississippi	580 061	109 587	89 149	129 193	252 132	205 860	3 933 122	787 322	1 662 713	1 483 087
Missouri	1 099 151	189 998	219 031	163 596	526 526	357 875	7 839 027	745 818	1 300 840	5 792 369
Montana	251 329	58 564	21 033	46 352	125 380	109 098	1 243 116	64 331	123 330	1 055 455
Nebraska	115 849	34 833	6 213	28 780	46 023	29 110	674 877	14 423	151 861	508 593
Nevada	407 222	12 690	51 150	139 893	203 489	108 121	2 453 618	388 676	788 835	1 295 907
New Hampshire	176 943	33 663	6 383	12 049	124 848	41 355	1 496 930	623 433	232 070	643 427
New Jersey	3 151 403	471 736	603 058	376 279	1 700 330	1 058 781	17 522 837	7 900	879 607	16 635 330
New Mexico	602 712	122 131	111 467	46 566	322 548	190 474	3 113 401	337 253	1 174 429	1 601 719
New York	7 185 275	227 723	560 775	1 714 540	4 682 237	2 183 759	53 142 361	2 446 861	14 967 932	35 727 568
North Carolina	6 319 571	343 855	4 466 915	83 507	1 423 294	583 190	12 489 269	525 191	4 811 047	7 153 031
North Dakota	93 193	25 524	9 773	16 293	41 603	31 318	606 025	53 960	202 101	351 964
Ohio	6 205 863	944 819	389 399	1 230 353	3 641 292	2 027 778	30 546 400	1 938 659	14 198 152	14 409 389
Oklahoma	682 245	125 394	111 196	133 848	311 807	388 921	3 998 927	139 197	2 108 952	1 751 778
Oregon	828 101	153 643	96 494	175 435	400 529	316 022	7 686 772	61 334	687 661	6 937 777
Pennsylvania	3 317 690	428 605	832 124	482 486	1 574 475	1 283 867	18 886 304	2 051 965	5 988 887	10 845 452
Rhode Island	337 660	67 382	67 723	39 646	162 909	118 626	1 585 135	393 109	552 999	639 027
South Carolina	961 278	185 501	111 408	131 900	532 469	263 478	8 231 645	600 540	5 843 853	1 787 252
South Dakota	217 393	28 109	9 972	18 121	161 191	36 947	1 134 882	199 053	266 803	669 006
Tennessee	1 028 312	81 127	339 539	34 240	573 406	281 120	6 342 625	703 611	1 177 042	4 461 972
Texas	4 109 713	775 340	863 816	109 779	2 359 778	1 254 623	21 271 024	836 972	7 146 238	13 287 814
Utah	497 459	50 923	26 891	86 648	332 997	122 879	2 551 844	224 350	979 992	1 347 502
Vermont	90 349	2 249	34 594	1 137	52 369	28 891	523 270	40 797	27 664	454 809
Virginia	1 443 044	56 603	254 989	420 687	708 765	336 510	7 794 245	388 061	1 220 281	6 185 903
Washington	1 639 797	268 652	318 674	102 096	950 375	582 153	10 883 163	428 527	1 761 495	8 673 141
West Virginia	227 264	78 917	29 559	15 013	103 775	183 941	1 374 756	132 907	681 096	560 753
Wisconsin	1 839 726	17 108	167 597	425 061	1 229 960	456 818	12 880 941	61 309	2 219 069	10 600 563
Wyoming	174 927	7 508	33 097	39 341	94 981	49 201	1 185 708	30 771	617 575	537 362

Note: Amounts for purchase of investments are excluded from expenditure. Liquidation of investments is excluded from receipts, except for profits or losses, which are included (on a net basis) as earnings on investments.

[1]Exceeds employee retirement system revenue, shown in other tables, by amount of State government contributions.

Table 23. Finances of State-Administered Unemployment Compensation Systems by State: 1988

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	Revenue				Expenditure			Assets at end of fiscal year		
		State								
	Total	Contributions (State unemployment compensation tax)[1]	Interest (credited by U.S. Government)	Federal advances and contributions[2]	Total	Regular	Extended and special	Total	Trust fund account in U.S. Treasury	Other (State clearing and benefit accounts)[3]
	1	2	3	4	5	6	7	8	9	10
United States	**17 186 667**	**17 675 081**	**2 004 489**	**-2 492 883**	**13 023 736**	**12 763 435**	**260 301**	**27 398 431**	**27 509 917**	**-111 486**
Alabama	208 616	162 035	43 117	3 464	142 863	139 399	3 464	532 552	533 553	-1 001
Alaska	109 265	95 166	5 318	8 781	101 584	88 143	13 441	60 260	61 947	-1 687
Arizona	160 341	118 870	36 616	4 855	116 490	111 744	4 746	444 654	446 117	-1 463
Arkansas	134 760	123 646	8 520	2 594	122 049	119 455	2 594	105 597	106 666	-1 069
California	2 320 956	1 946 058	348 829	26 069	1 660 922	1 636 217	24 705	4 363 006	4 391 840	-28 834
Colorado	223 918	210 766	8 178	4 974	194 223	189 250	4 973	114 337	116 236	-1 899
Connecticut	238 781	214 467	22 852	1 462	160 939	159 477	1 462	309 520	312 738	-3 218
Delaware	71 160	58 805	11 842	513	30 380	29 867	513	156 139	156 565	-426
Florida	453 742	298 453	149 561	5 728	262 223	256 467	5 756	1 824 847	1 830 841	-5 994
Georgia	342 603	266 968	69 023	6 612	214 625	208 010	6 615	867 484	867 087	397
Hawaii	96 407	72 375	21 606	2 426	47 993	45 553	2 440	270 043	269 752	291
Idaho	101 658	89 130	10 553	1 975	59 899	57 918	1 981	138 093	137 771	322
Illinois	644 581	1 189 470	27 887	-572 776	752 017	741 183	10 834	592 093	587 372	4 721
Indiana	241 381	195 766	43 558	2 057	130 185	128 127	2 058	79 856	79 104	752
Iowa	268 815	242 687	23 844	2 284	115 419	113 135	2 284	340 933	341 077	-144
Kansas	204 548	170 279	31 091	3 178	156 181	153 002	3 179	385 584	385 326	258
Kentucky	237 352	211 511	21 342	4 499	141 734	137 235	4 499	289 257	289 135	122
Louisiana	-471 742	297 508	1 874	-771 124	272 058	267 176	4 882	94 294	98 196	-3 902
Maine	91 262	78 839	11 671	752	50 458	49 706	752	153 733	153 288	445
Maryland	220 306	168 329	47 140	4 837	185 811	181 267	4 544	557 633	560 358	-2 725
Massachusetts	546 943	449 114	92 861	4 968	456 982	452 014	4 968	1 124 043	1 122 913	1 130
Michigan	929 468	1 076 963	7 313	-154 808	1 047 000	1 033 651	13 349	1 076 243	1 083 281	-7 038
Minnesota	402 546	387 677	11 214	3 655	308 573	304 950	3 623	172 204	173 698	-1 494
Mississippi	94 230	59 450	31 381	3 399	85 709	82 475	3 234	366 319	366 542	-223
Missouri	252 227	217 144	31 220	3 863	221 326	217 225	4 101	371 777	375 139	-3 362
Montana	56 028	50 243	3 741	2 044	41 041	38 997	2 044	47 183	47 719	-556
Nebraska	56 728	48 862	7 216	650	43 480	42 825	655	91 322	90 459	863
Nevada	99 475	78 393	20 041	1 041	63 385	62 373	1 012	246 068	245 290	778
New Hampshire	40 203	26 010	14 040	153	11 908	11 755	153	174 431	174 573	-142
New Jersey	1 119 954	958 593	154 875	6 486	519 230	513 390	5 840	2 085 302	2 085 302	-
New Mexico	81 579	68 098	10 239	3 242	66 104	62 856	3 248	126 512	130 143	-1 631
New York	1 610 764	1 365 356	232 594	12 814	1 038 618	1 025 785	12 833	3 069 102	3 083 480	-14 378
North Carolina	328 157	217 349	105 353	5 455	180 624	175 169	5 455	1 269 264	1 268 712	552
North Dakota	49 686	53 040	1 088	-4 442	29 324	28 409	915	18 778	19 135	-357
Ohio	749 223	938 259	13 716	-202 752	619 547	607 949	11 598	289 421	297 136	-7 715
Oklahoma	195 579	181 677	10 130	3 772	118 767	115 452	3 315	162 025	161 904	121
Oregon	350 225	309 053	36 114	5 058	201 700	196 642	5 058	468 590	473 540	-4 950
Pennsylvania	1 080 488	1 440 234	23 228	-382 974	817 331	802 588	14 743	1 083 430	1 107 544	-24 114
Rhode Island	151 126	131 688	18 034	1 404	72 277	71 053	1 224	237 315	236 960	355
South Carolina	180 641	160 218	18 633	1 790	76 926	75 135	1 791	274 856	272 819	2 037
South Dakota	15 534	11 389	3 585	560	13 386	12 824	562	40 504	40 911	-407
Tennessee	256 288	206 202	43 098	6 988	175 706	168 719	6 987	535 612	539 088	-3 476
Texas	917 188	1 274 855	180	-357 847	874 023	853 207	20 816	698	-	698
Utah	95 168	79 010	13 506	2 652	73 872	71 195	2 677	162 685	163 757	-1 072
Vermont	68 305	58 165	9 928	212	23 002	22 790	212	135 768	135 614	154
Virginia	206 391	149 953	51 287	5 151	132 770	127 618	5 152	619 314	618 962	352
Washington	704 180	636 720	55 610	11 850	366 742	355 292	11 450	797 268	797 689	-421
West Virginia	-53 464	167 599	4 684	-225 747	109 216	107 225	1 991	105 346	106 118	-772
Wisconsin	664 074	625 980	33 590	4 504	286 602	282 154	4 448	543 548	544 731	-1 183
Wyoming	39 023	36 659	1 548	816	30 512	29 387	1 125	21 608	21 789	-181

Note: Data reported by Employment and Training Administration, U.S. Department of Labor.

[1]Net amounts received from employers and employees including penalties and interest.
[2]Represents net contributions allowing for deduction of repayment of Federal advances.
[3]Minus sign indicates negative balance.

Table 24. Finances of State-Administered Workers' Compensation Systems by State: 1988

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	Receipts					Payments			
	Total	Contributions			Earnings on investments	Total[3]	Benefits	Other	Cash and security holdings
		Total[1]	State	Other[2]					
	1	2	3	4	5	6	7	8	9
United States	**7 609 381**	**5 530 808**	**236 321**	**5 294 487**	**2 078 573**	**5 821 514**	**5 185 224**	**636 290**	**19 722 748**
Alabama	117	12	–	12	105	207	207	–	1 007
Alaska	4 205	4 205	–	4 205	–	2 687	2 687	–	9 681
Arizona	262 890	197 695	–	197 695	65 195	242 788	205 861	36 927	660 453
Arkansas	12 325	11 704	5 365	6 339	621	13 307	11 129	2 178	16 956
California	1 452 726	1 215 550	–	1 215 550	237 176	845 074	662 365	182 709	2 786 605
Colorado	252 196	217 550	14 522	203 028	34 646	222 477	198 244	24 233	500 380
Connecticut	32 002	31 582	–	31 582	420	30 069	30 069	–	16 467
Delaware	5 159	5 159	–	5 159	–	5 792	5 792	–	2 458
Florida	40 867	37 015	–	37 015	3 852	22 094	22 094	–	44 971
Georgia	–	–	–	–	–	–	–	–	–
Hawaii	–	–	–	–	–	–	–	–	–
Idaho	57 600	48 163	2 934	45 229	9 437	29 557	24 753	4 804	112 236
Illinois	4 103	3 998	–	3 998	105	5 122	5 108	14	1 406
Indiana	10	10	–	10	–	564	564	–	371
Iowa	35	2	–	2	33	51	49	2	474
Kansas	22 212	22 212	4 000	18 212	–	22 222	19 504	2 718	–
Kentucky	71 946	71 946	571	71 375	–	61 523	61 523	–	6 267
Louisiana	10 429	10 429	10 429	–	–	10 452	8 451	2 001	10 068
Maine	213	180	–	180	33	123	122	1	442
Maryland	152 440	125 527	20 150	105 377	26 913	132 687	121 950	10 737	511 046
Massachusetts	13 499	13 499	–	13 499	–	8 800	8 800	–	5 186
Michigan	82 941	41 574	22 730	18 844	41 367	48 720	42 732	5 988	442 968
Minnesota	93 280	91 864	1 837	90 027	1 416	88 301	85 390	2 911	9 603
Mississippi	–	–	–	–	–	–	–	–	–
Missouri	10 031	9 796	8 816	980	235	13 750	9 327	4 423	703
Montana	121 011	116 819	8 298	108 521	4 192	111 029	91 506	19 523	863
Nebraska	1 370	1 328	–	1 328	42	325	318	7	1 696
Nevada	245 978	187 863	4 296	183 587	58 095	193 840	193 840	–	585 709
New Hampshire	–	–	–	–	–	–	–	–	–
New Jersey	57 252	50 424	–	50 424	6 828	51 557	49 789	1 768	63 423
New Mexico	–	–	–	–	–	–	–	–	–
New York	1 062 687	734 828	11 856	722 772	328 059	601 919	467 537	134 382	2 976 380
North Carolina	1 328	54	–	54	1 274	1 556	1 556	–	13 996
North Dakota	42 520	23 868	506	23 362	18 652	67 882	64 200	3 682	175 999
Ohio	1 428 409	907 534	36 029	871 505	520 875	1 146 431	1 146 431	–	4 661 668
Oklahoma	107 217	85 820	15 375	70 245	21 597	107 079	97 277	9 802	269 840
Oregon	308 629	224 639	22 401	202 238	83 990	136 240	75 981	60 259	935 140
Pennsylvania	229 210	112 396	11 942	100 454	116 814	92 409	75 374	17 035	1 179 090
Rhode Island	4 317	3 899	–	3 899	418	3 083	3 083	–	8 668
South Carolina	36 538	35 346	9 151	26 195	1 192	37 657	35 540	2 117	30 483
South Dakota	1 175	1 156	979	177	19	1 614	1 329	285	–
Tennessee	69	69	–	69	–	53	53	–	1
Texas	778	618	–	618	160	178	178	–	3 139
Utah	70 457	58 400	5 117	53 283	12 057	72 704	68 362	4 342	155 601
Vermont	2	2	–	2	–	–	–	–	1
Virginia	–	–	–	–	–	–	–	–	–
Washington	1 002 104	616 644	–	616 644	385 460	1 033 181	948 496	84 685	2 460 270
West Virginia	257 578	161 498	1 532	159 966	96 080	308 104	291 726	16 378	1 026 470
Wisconsin	1 850	1 850	–	1 850	–	1 084	1 084	–	–
Wyoming	47 676	46 461	17 485	28 976	1 215	47 222	44 843	2 379	15 505

Note: Amounts for purchase and liquidation are excluded.

[1]Exceeds insurance trust revenue of workers' compensation system, shown in other tables, by amount of State government contributions.
[2]Includes any unidentifiable State government contributions.
[3]Exceeds insurance trust expenditure of workers' compensation system, shown in other tables, by amount of payments for other than benefits.

Table 25. Finances of State-Administered Miscellaneous Insurance Trust Systems by State: 1988

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State and type of system	Receipts			Payments			Cash and security holdings
	Total	Contributions[1]	Earnings on investments	Total[2]	Benefits	Other	
	1	2	3	4	5	6	7
All States	**2 378 681**	**2 314 050**	**64 631**	**1 933 010**	**1 812 316**	**120 694**	**1 158 057**
California—unemployment compensation disability	1 895 111	1 860 612	34 499	1 467 489	1 398 238	69 251	704 104
Colorado—medical disaster insurance fund	589	476	113	10 621	10 429	192	1 287
Maryland—automobile liability fund	156 150	146 018	9 132	132 718	102 329	30 387	173 864
New Jersey—State disability benefits	270 450	257 967	12 483	282 372	241 748	20 624	175 354
New York—special fund for disability benefits	5 754	5 357	397	5 575	5 575	-	7 640
Rhode Island—temporary disability insurance	44 877	40 536	4 341	50 355	50 355	-	54 739
Wisconsin—life fund	6 750	3 064	3 686	3 883	3 643	240	41 589

Note: Amounts for purchase and liquidation of investments are excluded.

[1]May include unidentifiable amounts from State governments.
[2]Exceeds insurance trust expenditure of these systems, shown in other tables, by amount of payments for other than benefits.

Table 26. Selected Per Capita State Government Revenue by State: 1988

[Dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	General revenue											
			Intergovernmental revenue		Taxes				Charges and miscellaneous general revenue			
	Total[1]	Total	Federal	Local	Total[1]	General sales	Motor fuel sales	Individual income	Total[1]	Higher education charges	Hospital charges	Interest income
	1	2	3	4	5	6	7	8	9	10	11	12
United States	**2 209.86**	**1 816.95**	**409.73**	**27.58**	**1 077.04**	**354.87**	**70.13**	**326.82**	**302.89**	**77.63**	**30.31**	**93.75**
Alabama	1 955.64	1 585.49	417.17	8.34	822.54	226.17	67.22	226.59	337.44	92.11	68.71	89.85
Alaska	10 671.26	9 617.83	1 414.66	10.47	2 387.44	–	64.27	.86	5 805.26	85.07	–	3 008.99
Arizona	1 972.84	1 601.61	270.29	22.62	1 066.81	489.06	90.26	245.83	241.88	94.89	4.23	59.60
Arkansas	1 852.51	1 439.29	392.50	2.51	843.72	324.48	90.59	249.23	200.55	65.00	24.85	59.73
California	2 586.31	2 001.97	451.88	8.54	1 274.11	406.70	45.64	454.34	267.44	61.07	35.98	79.27
Colorado	1 977.41	1 522.84	355.37	5.19	825.74	219.42	90.89	351.39	336.53	145.74	30.70	72.10
Connecticut	2 509.37	2 171.89	405.41	9.95	1 353.66	613.66	90.48	108.89	402.87	59.62	40.76	154.90
Delaware	3 084.51	2 793.66	439.36	3.65	1 542.98	–	123.34	572.40	807.67	214.04	44.95	325.87
Florida	1 569.67	1 367.11	252.08	10.25	929.09	556.35	61.94	–	175.69	29.02	7.28	57.48
Georgia	1 717.49	1 462.94	386.28	6.15	911.74	292.75	64.92	377.13	158.77	54.60	16.78	38.83
Hawaii	3 296.26	2 848.23	448.70	4.36	1 857.35	837.70	45.36	589.76	537.81	64.51	51.80	129.67
Idaho	1 906.94	1 545.21	415.27	18.82	890.99	327.47	94.92	280.15	220.14	72.84	1.44	61.44
Illinois	1 769.35	1 536.98	336.55	8.89	953.91	316.63	60.44	272.18	237.63	61.38	11.16	77.86
Indiana	1 753.83	1 609.39	343.41	15.09	956.05	425.11	72.26	317.58	284.85	132.39	35.75	57.42
Iowa	2 051.44	1 740.57	382.42	18.76	1 002.70	303.12	93.89	375.73	336.68	125.63	72.41	65.54
Kansas	1 759.69	1 553.80	335.96	5.74	960.07	310.87	88.15	331.19	232.02	87.62	45.05	39.56
Kentucky	1 972.63	1 694.55	436.45	3.05	982.99	255.37	86.59	270.19	272.06	93.94	27.41	88.80
Louisiana	1 779.67	1 725.50	429.75	5.84	856.68	295.12	83.21	130.60	433.23	99.55	26.61	135.48
Maine	2 413.78	2 143.13	523.30	2.88	1 249.40	408.25	87.78	460.76	367.55	82.33	2.46	137.72
Maryland	2 583.81	2 024.34	403.26	18.74	1 261.55	308.00	95.55	526.33	340.76	82.76	5.82	79.71
Massachusetts	2 499.76	2 315.46	460.52	34.07	1 447.00	343.20	51.88	676.64	373.87	62.52	25.17	91.02
Michigan	2 332.19	1 999.89	445.42	58.17	1 138.03	315.92	74.38	388.30	358.28	117.31	54.08	85.44
Minnesota	2 659.27	2 258.43	490.26	20.93	1 426.50	389.28	90.93	609.57	320.72	102.60	58.83	87.13
Mississippi	1 759.69	1 494.14	470.93	8.43	811.55	384.46	87.43	134.82	203.24	75.58	30.37	49.71
Missouri	1 585.20	1 364.70	304.74	2.13	856.93	327.46	66.08	294.88	200.91	72.50	25.10	71.08
Montana	2 517.17	1 978.86	638.61	17.64	888.30	–	127.21	302.82	434.31	82.57	1.77	233.84
Nebraska	1 637.78	1 533.06	360.62	11.09	836.24	279.52	103.49	269.66	323.13	94.34	65.36	105.31
Nevada	2 359.58	1 652.27	283.74	9.93	1 125.66	518.41	94.15	–	232.95	56.10	1.83	102.14
New Hampshire	1 632.06	1 279.56	302.95	38.18	537.48	–	76.51	27.51	400.95	122.95	2.39	160.40
New Jersey	2 714.31	2 156.04	447.20	17.29	1 264.39	406.27	42.85	331.26	427.15	53.26	15.91	159.16
New Mexico	2 744.75	2 364.64	412.85	16.46	1 190.04	490.98	92.04	201.55	745.29	107.87	56.78	383.27
New York	3 198.29	2 583.16	614.65	199.68	1 461.35	307.71	27.93	757.68	307.47	39.82	32.45	123.51
North Carolina	1 973.57	1 637.59	329.32	23.12	1 066.88	250.84	91.94	429.09	213.27	87.32	25.45	54.66
North Dakota	2 421.17	2 158.63	590.26	30.01	949.53	307.04	95.45	170.94	588.81	185.05	22.14	135.54
Ohio	2 362.21	1 599.07	371.82	16.31	920.36	296.54	74.75	309.97	290.58	104.28	40.53	51.54
Oklahoma	1 981.55	1 665.14	359.49	7.03	971.64	233.47	96.04	256.87	326.97	115.83	27.06	122.52
Oregon	2 264.44	1 720.58	475.83	12.42	762.91	–	60.02	463.91	469.42	80.49	45.10	217.46
Pennsylvania	1 985.15	1 619.49	389.99	5.14	985.34	320.52	56.02	233.77	239.02	58.75	22.02	52.14
Rhode Island	2 737.73	2 257.08	538.17	59.38	1 126.43	385.91	55.15	391.20	531.10	95.38	89.20	246.28
South Carolina	2 116.35	1 669.70	382.42	16.66	990.83	360.07	88.18	328.84	279.80	98.45	46.92	71.13
South Dakota	1 953.09	1 640.11	540.95	9.00	667.18	367.95	86.74	–	422.98	91.55	3.56	234.50
Tennessee	1 593.10	1 400.02	424.09	3.34	787.54	437.65	102.86	16.27	185.05	72.41	35.87	40.55
Texas	1 582.98	1 335.73	303.58	1.44	797.19	372.37	87.51	–	233.53	61.70	15.49	78.19
Utah	2 183.87	1 772.04	454.23	13.23	947.96	348.80	76.55	377.23	356.59	135.12	82.22	92.11
Vermont	2 514.60	2 239.78	591.62	8.64	1 106.92	221.71	76.18	382.05	532.60	244.59	4.30	141.59
Virginia	1 967.19	1 694.06	335.61	22.01	1 020.22	197.65	98.70	458.50	316.22	112.43	69.30	72.73
Washington	2 681.83	1 983.71	420.39	40.26	1 289.79	764.53	93.69	–	233.27	103.91	3.22	25.67
West Virginia	1 972.74	1 730.71	514.80	8.86	929.57	286.51	89.37	210.12	277.48	83.39	11.67	87.19
Wisconsin	2 484.26	2 001.29	447.21	11.09	1 236.98	364.38	101.20	477.85	306.01	111.36	51.53	86.85
Wyoming	3 530.52	3 032.68	879.44	32.08	1 196.30	315.34	76.78	–	924.86	72.20	3.70	708.58

Note: Per capita amounts are based on population figures as of July 1, 1988, and are computed on the basis of amounts rounded to the nearest thousand.

[1]Includes amounts for categories not shown separately.

Table 27. Selected Per Capita State Government Expenditures by State: 1988

[Dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	General expenditure											Exhibit: Salaries and wages
	Total[1]	Education			Public welfare	Hospitals	Health	Highways	Police	Correction	Interest on general debt	
		Total[1]	Total[1]	Higher education								
	1	2	3	4	5	6	7	8	9	10	11	12
United States	**1 977.99**	**1 762.54**	**650.82**	**234.74**	**343.55**	**80.22**	**82.00**	**165.92**	**18.39**	**54.26**	**78.99**	**354.55**
Alabama	1 676.52	1 533.34	736.28	273.76	167.19	109.83	54.12	165.97	12.04	35.95	49.52	376.34
Alaska	8 011.26	7 385.07	1 809.90	440.39	585.80	49.82	129.98	836.04	64.72	180.10	1 110.96	1 430.34
Arizona	1 811.24	1 639.14	630.39	292.16	192.88	20.44	44.20	301.16	26.39	73.21	43.32	280.66
Arkansas	1 490.71	1 376.93	602.17	205.68	232.73	57.32	43.79	181.11	10.73	25.80	40.47	329.65
California	2 362.89	2 107.79	841.29	300.91	478.19	62.00	81.42	97.04	23.07	79.35	61.28	313.41
Colorado	1 702.41	1 481.38	630.03	295.32	242.70	75.35	42.69	176.46	10.69	42.75	55.28	424.36
Connecticut	2 325.34	2 131.88	562.37	181.10	379.60	168.65	60.55	227.48	24.36	61.60	182.18	511.28
Delaware	2 637.50	2 489.97	906.17	414.60	201.47	71.04	102.30	260.09	41.47	82.68	317.39	676.08
Florida	1 445.73	1 372.75	532.38	160.42	183.73	34.80	81.13	153.55	17.56	53.04	51.61	306.12
Georgia	1 539.96	1 436.24	623.42	190.21	255.80	72.18	52.13	152.71	16.28	53.89	26.68	298.24
Hawaii	2 557.43	2 341.47	803.94	275.70	290.80	104.25	94.35	105.09	3.30	65.47	177.31	901.49
Idaho	1 686.54	1 491.29	617.29	225.15	182.42	28.70	47.27	219.12	16.37	37.15	48.07	312.89
Illinois	1 654.22	1 502.62	513.34	177.62	328.21	45.29	47.55	167.14	15.45	40.91	81.45	252.03
Indiana	1 592.47	1 511.91	658.90	283.45	290.38	65.20	43.53	162.57	13.40	33.61	35.81	318.16
Iowa	1 875.95	1 755.94	784.13	324.85	291.39	95.91	27.54	248.05	11.56	37.07	38.04	410.42
Kansas	1 528.65	1 397.17	599.61	236.38	217.81	93.08	29.42	198.01	8.17	39.65	12.66	366.03
Kentucky	1 840.08	1 704.38	695.27	237.34	296.54	57.00	43.92	216.09	20.09	40.35	80.23	341.16
Louisiana	1 872.08	1 654.94	610.17	218.80	247.46	127.05	38.53	146.01	22.57	51.65	168.96	370.89
Maine	2 074.76	1 858.90	627.71	224.80	452.27	43.11	59.04	170.83	18.63	36.19	110.19	354.36
Maryland	2 042.73	1 815.23	524.31	221.83	330.51	63.29	84.05	269.36	39.90	79.58	79.70	407.13
Massachusetts	2 609.37	2 421.20	559.97	188.43	571.86	119.97	109.08	114.28	23.01	58.18	158.26	475.81
Michigan	2 205.58	1 955.50	661.87	329.63	466.47	99.01	138.02	133.82	18.00	66.52	62.92	397.51
Minnesota	2 240.00	2 051.34	762.86	269.72	389.87	103.41	43.57	205.79	17.62	28.15	59.29	471.26
Mississippi	1 582.14	1 436.93	605.87	191.41	235.98	71.81	43.80	150.41	12.93	21.94	38.96	272.97
Missouri	1 458.39	1 343.91	572.44	185.00	219.21	73.33	44.05	148.72	15.77	35.65	63.46	297.56
Montana	2 105.38	1 768.20	592.00	215.30	292.71	41.56	69.00	276.21	19.09	29.26	113.46	415.55
Nebraska	1 465.12	1 419.61	486.86	262.46	260.38	93.72	48.02	224.09	16.17	30.36	72.13	418.83
Nevada	2 175.06	1 776.97	653.52	222.71	146.34	34.30	37.13	199.27	15.69	98.47	98.19	369.00
New Hampshire	1 483.76	1 308.79	307.21	184.01	233.06	49.04	80.14	186.31	18.57	27.52	162.07	340.83
New Jersey	2 454.58	2 107.71	616.37	181.38	365.44	88.63	58.81	204.93	34.38	59.00	178.06	397.48
New Mexico	2 325.07	2 154.82	920.81	310.22	233.17	102.47	69.99	242.22	20.82	57.50	80.22	437.68
New York	2 815.86	2 378.24	680.24	185.03	682.99	160.35	78.84	102.10	19.54	84.42	147.63	461.62
North Carolina	1 698.57	1 583.70	748.99	284.02	206.80	77.41	55.37	169.00	17.06	65.02	28.44	356.51
North Dakota	2 394.05	2 206.88	819.34	413.43	351.37	87.65	25.39	282.01	10.24	21.53	89.61	498.90
Ohio	1 970.99	1 594.28	581.89	214.64	375.26	80.86	44.58	148.69	9.94	51.27	66.00	315.31
Oklahoma	1 783.23	1 516.65	639.59	259.19	289.08	78.24	40.70	190.68	12.57	43.92	51.86	381.08
Oregon	1 899.06	1 652.43	529.44	251.51	227.30	93.28	49.28	188.10	20.19	36.29	160.74	400.94
Pennsylvania	1 782.95	1 552.76	488.48	118.94	385.71	70.97	46.29	184.46	18.32	28.01	52.92	237.89
Rhode Island	2 497.54	2 204.69	626.82	230.70	504.44	119.42	104.04	159.51	18.74	52.73	206.82	523.33
South Carolina	1 839.40	1 574.65	688.64	252.76	183.57	101.70	83.16	145.17	18.14	66.80	40.74	457.79
South Dakota	1 589.05	1 516.59	428.40	188.04	215.19	36.85	63.50	222.77	15.13	27.52	169.76	340.88
Tennessee	1 446.81	1 353.47	492.31	215.77	292.91	64.64	44.06	174.70	9.98	54.42	35.29	304.79
Texas	1 353.24	1 226.83	599.03	234.91	173.63	58.82	29.06	169.99	10.18	38.77	35.81	229.28
Utah	1 907.78	1 721.41	851.63	353.53	219.38	100.97	49.73	172.63	14.27	44.94	65.58	404.30
Vermont	2 277.17	2 135.04	753.59	373.56	367.37	40.69	60.50	243.15	34.16	38.78	141.18	484.43
Virginia	1 775.98	1 663.16	658.15	280.80	195.30	129.75	55.07	257.87	36.50	72.41	57.09	416.15
Washington	2 453.62	2 005.63	917.70	307.35	353.95	82.19	54.66	182.38	16.84	44.43	59.55	436.64
West Virginia	2 030.63	1 694.20	678.69	189.54	260.98	34.80	49.84	260.74	13.12	15.54	76.53	347.80
Wisconsin	2 023.13	1 869.04	651.62	256.40	409.11	56.05	69.78	133.13	6.88	37.09	80.48	341.01
Wyoming	3 149.84	2 838.42	1 013.61	332.08	191.20	55.63	175.48	472.17	29.15	39.18	135.61	546.09

Note: Per capita amounts are based on population figures as of July 1, 1988, and are computed on the basis of amounts rounded to the nearest thousand.

[1]Includes amounts for categories not shown separately.

Table 28. Selected Per Capita State Government Debt and Cash and Security Amounts by State: 1988

[Dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	Debt at end of fiscal year							Cash and security holdings				
		Long-term debt			Long-term debt by function					Other than insurance trust		
	Total	Full faith and credit	Nonguaranteed	Short-term	Public debt for private purposes	Education	Utility	Total	Insurance trust	Offsets to debt	Bond funds	Other
	1	2	3	4	5	6	7	8	9	10	11	12
United States	**1 128.86**	**277.89**	**845.52**	**5.48**	**489.35**	**132.47**	**49.62**	**3 194.90**	**1 970.51**	**679.55**	**89.07**	**455.77**
Alabama	775.29	322.32	452.96	-	306.38	225.81	-	2 696.89	1 839.29	352.51	170.96	334.14
Alaska	11 634.76	2 762.48	8 872.28	-	7 490.11	42.56	865.66	35 661.95	6 576.21	7 706.40	653.88	21 725.46
Arizona	571.03	-	571.03	-	218.99	99.74	19.24	3 128.82	2 334.73	252.41	195.67	346.01
Arkansas	684.51	5.95	677.38	1.18	496.31	107.82	-	2 348.82	1 408.38	521.40	109.83	309.21
California	851.74	172.94	678.80	-	527.39	82.77	-	3 223.73	2 204.89	610.76	105.62	302.46
Colorado	693.33	22.92	670.31	.10	579.77	57.12	4.11	3 230.05	2 344.00	622.60	54.54	208.90
Connecticut	2 556.68	801.66	1 750.57	4.45	1 603.14	58.50	-	3 887.12	1 766.26	1 726.38	75.98	318.52
Delaware	4 175.37	777.53	3 383.63	14.21	2 924.20	246.80	-	6 586.42	2 272.75	3 087.26	76.56	1 149.85
Florida	672.60	150.03	521.84	.73	168.80	265.51	-	2 061.09	1 264.89	387.02	68.85	340.31
Georgia	494.81	344.88	149.93	-	133.25	11.14	-	2 223.36	1 667.89	155.89	162.39	237.18
Hawaii	2 666.41	1 683.04	917.06	66.31	347.32	6.56	-	5 232.35	3 313.36	425.67	291.86	1 201.47
Idaho	675.42	-	675.42	-	476.64	53.25	-	2 564.22	1 518.26	486.05	45.09	514.83
Illinois	1 132.13	337.30	794.76	.08	636.47	121.76	-	2 299.72	1 314.70	711.20	52.93	220.89
Indiana	555.33	-	552.40	2.93	211.78	180.72	-	1 567.45	800.89	358.80	9.43	398.33
Iowa	481.50	-	481.50	-	320.60	160.43	-	2 112.57	1 475.59	340.54	40.13	256.31
Kansas	147.31	-	147.06	.25	17.51	22.83	-	1 596.25	1 172.75	33.08	8.26	382.16
Kentucky	1 352.37	32.05	1 320.32	-	462.63	342.91	-	2 678.52	1 554.46	649.99	172.17	301.91
Louisiana	2 553.70	741.07	1 769.43	43.20	819.13	136.47	-	3 337.39	1 433.46	1 430.91	20.79	452.24
Maine	1 430.44	255.83	1 173.87	.75	764.72	22.43	-	2 852.49	1 200.16	1 160.50	72.07	419.76
Maryland	1 214.95	454.56	760.39	-	556.52	192.77	-	2 940.73	2 042.73	587.44	30.84	279.73
Massachusetts	2 348.55	828.28	1 481.24	39.02	1 341.11	63.11	15.89	2 619.09	976.31	1 381.05	52.04	209.68
Michigan	916.01	57.07	858.85	.09	134.96	118.07	-	3 054.42	1 899.70	719.06	11.16	424.50
Minnesota	837.39	295.83	541.56	-	369.17	181.36	-	3 420.69	2 137.51	478.56	19.49	785.12
Mississippi	561.17	190.79	369.03	1.35	287.62	103.49	-	2 289.80	1 641.01	300.00	91.16	257.62
Missouri	868.69	156.45	732.15	.08	630.17	68.21	-	2 586.23	1 597.26	697.50	49.69	241.78
Montana	1 536.46	113.72	1 386.45	36.29	764.47	248.77	-	4 218.44	1 603.90	1 076.52	15.38	1 522.64
Nebraska	848.58	-	839.75	8.83	518.85	116.18	-	1 712.21	479.34	541.08	35.29	656.50
Nevada	1 291.90	505.33	786.58	-	562.83	72.18	330.78	4 339.99	3 117.07	575.11	118.32	529.48
New Hampshire	2 492.86	410.74	2 082.12	-	1 815.92	48.51	-	3 946.05	1 542.27	2 117.30	54.74	231.74
New Jersey	2 254.86	337.76	1 909.03	8.07	940.76	141.12	44.45	4 786.55	2 570.51	1 342.18	352.83	521.03
New Mexico	1 155.48	69.67	1 083.39	2.42	642.90	228.98	-	6 243.09	2 151.24	882.67	79.55	3 129.64
New York	2 338.61	265.82	2 053.18	19.61	709.28	279.41	409.38	5 043.27	3 305.35	1 323.89	184.59	249.44
North Carolina	420.45	109.82	310.62	.01	263.99	53.13	-	2 806.33	2 122.44	287.40	44.27	352.21
North Dakota	1 194.76	-	1 194.76	-	569.13	469.57	-	3 055.77	1 203.60	1 126.10	5.29	720.78
Ohio	902.84	258.68	628.50	15.66	375.21	192.74	-	4 159.40	3 270.15	463.53	72.86	352.86
Oklahoma	1 157.73	24.79	1 132.93	-	324.78	64.47	478.36	2 814.74	1 372.86	594.22	76.15	571.52
Oregon	2 461.14	2 188.13	273.01	-	241.75	76.26	-	5 987.16	3 285.33	1 835.78	10.17	855.87
Pennsylvania	775.17	370.09	404.62	.46	277.17	39.67	-	2 465.96	1 762.26	290.08	73.58	340.05
Rhode Island	2 890.76	392.84	2 497.62	.30	2 038.14	142.22	-	4 720.42	1 899.15	2 203.51	251.41	366.35
South Carolina	1 050.37	196.43	853.07	.87	218.84	75.98	566.03	3 221.59	2 460.23	395.40	20.97	354.99
South Dakota	2 179.09	-	2 179.09	-	1 760.47	97.90	-	4 138.74	1 648.48	1 858.78	18.22	613.26
Tennessee	460.55	149.90	296.59	14.06	229.07	95.66	-	1 987.48	1 405.16	259.07	67.04	256.21
Texas	422.76	154.52	268.24	.01	133.58	117.81	-	2 380.24	1 263.28	250.44	78.00	788.53
Utah	896.68	172.19	722.27	2.22	566.98	145.16	-	2 944.10	1 698.30	682.36	52.68	510.75
Vermont	1 660.23	34.48	1 625.69	.07	959.46	94.03	-	2 856.70	1 183.22	1 151.98	47.90	473.60
Virginia	750.28	57.56	692.73	-	476.04	214.27	-	2 449.19	1 398.76	622.60	91.61	336.22
Washington	919.01	722.98	195.97	.06	155.67	130.91	-	3 575.31	3 038.02	172.56	5.55	359.19
West Virginia	1 313.43	303.59	1 009.84	-	608.89	144.76	-	2 537.40	1 336.13	779.68	43.30	378.29
Wisconsin	1 032.39	423.87	593.41	15.11	297.06	2.05	-	3 617.22	2 773.65	586.73	70.90	185.94
Wyoming	1 748.86	1.52	1 747.33	-	1 655.80	80.32	-	9 344.79	2 552.86	1 674.53	13.10	5 104.29

Note: Per capita amounts are based on population figures as of July 1, 1988, and are computed on the basis of amounts rounded to the nearest thousand.

Table 29. Selected State Government Revenues Per $1,000 Personal Income by States: 1988

[Dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	General revenue											
		Intergovernmental revenue			Taxes				Charges and miscellaneous general revenue			
	Total[1]	Total	Federal	Local	Total[1]	General sales	Motor fuel sales	Individual income	Total[1]	Higher education charges	Hospital charges	Interest income
	1	2	3	4	5	6	7	8	9	10	11	12
United States	**144.27**	**118.63**	**26.75**	**1.80**	**70.32**	**23.17**	**4.58**	**21.34**	**19.76**	**5.07**	**1.98**	**6.12**
Alabama	164.54	133.40	35.10	.70	69.21	19.03	5.66	19.06	28.39	7.75	5.78	7.56
Alaska	583.93	526.29	77.41	.57	130.64	-	3.52	.05	317.66	4.65	-	164.65
Arizona	142.02	115.30	19.46	1.63	76.80	35.21	6.50	17.70	17.41	6.83	.30	4.29
Arkansas	144.02	125.44	34.21	.22	73.53	28.28	7.90	21.72	17.48	5.67	2.17	5.21
California	148.54	114.98	25.95	.49	73.18	23.36	2.62	26.09	15.36	3.51	2.07	4.55
Colorado	127.07	97.86	22.84	.33	53.06	14.10	5.84	22.58	21.63	9.37	1.97	4.63
Connecticut	118.80	102.82	19.19	.47	64.08	29.05	4.28	5.15	19.07	2.82	1.93	7.33
Delaware	189.36	171.50	26.97	.22	94.72	-	7.57	35.14	49.58	13.14	2.76	20.00
Florida	103.34	90.00	16.60	.67	61.17	36.63	4.06	-	11.57	1.91	.48	3.78
Georgia	122.42	104.27	27.53	.44	64.99	20.87	4.63	26.88	11.32	3.89	1.20	2.77
Hawaii	213.25	184.27	29.03	.28	120.16	54.19	2.93	36.86	34.79	4.17	3.35	8.39
Idaho	161.45	130.82	35.16	1.59	75.43	27.72	8.04	23.72	18.64	6.17	.12	6.89
Illinois	107.91	93.74	20.53	.54	58.18	19.31	3.69	16.60	14.49	3.74	.68	4.75
Indiana	126.61	116.19	24.79	1.09	69.02	30.69	5.22	22.93	21.29	9.56	2.58	4.15
Iowa	144.09	122.26	26.86	1.32	70.43	21.29	6.59	26.39	23.65	8.82	5.09	4.60
Kansas	117.23	103.52	22.38	.38	65.29	20.71	4.54	22.06	15.46	5.84	3.00	2.64
Kentucky	163.58	140.52	36.19	.25	81.51	21.18	7.18	22.40	22.56	7.79	2.27	7.36
Louisiana	153.30	148.63	37.02	.50	73.79	25.42	7.17	11.25	37.32	8.58	2.29	11.67
Maine	175.66	155.97	38.08	.21	90.92	29.71	6.39	33.53	26.75	5.99	.18	10.02
Maryland	145.30	113.84	22.68	1.05	70.94	17.32	5.37	29.60	19.16	4.65	.33	4.48
Massachusetts	131.34	121.66	24.20	1.79	76.03	18.03	2.73	35.55	19.64	3.28	1.32	4.78
Michigan	152.17	130.48	29.06	3.80	74.25	20.61	4.85	25.33	23.38	7.65	3.53	5.57
Minnesota	169.37	143.84	31.23	1.33	90.85	24.79	7.76	38.82	20.43	6.53	3.75	5.55
Mississippi	170.67	144.92	45.68	.82	78.71	37.29	8.48	13.08	19.71	7.33	2.95	4.82
Missouri	106.74	93.61	20.90	.15	58.78	22.46	4.53	20.2-	13.78	4.97	1.72	4.88
Montana	202.79	159.43	51.45	1.42	71.57	-	10.25	24.40	34.99	6.65	.14	18.84
Nebraska	114.85	107.51	25.29	.78	58.78	19.60	7.26	18.91	22.66	6.62	4.58	7.38
Nevada	150.87	105.65	18.14	.63	71.98	33.15	6.02	-	14.90	3.59	.12	6.53
New Hampshire	95.57	74.93	17.74	2.24	31.47	-	4.48	1.61	23.48	7.20	.14	9.39
New Jersey	134.22	106.61	22.11	.86	62.52	20.09	2.12	16.38	21.12	2.63	.79	7.87
New Mexico	232.22	200.06	34.93	1.39	100.68	41.54	7.79	17.05	63.06	9.13	4.80	30.73
New York	178.48	144.15	34.30	11.14	81.55	17.17	1.56	42.28	17.16	2.22	1.81	6.89
North Carolina	149.99	124.46	25.03	2.14	81.08	19.06	6.99	32.61	16.21	6.64	1.93	4.15
North Dakota	184.82	164.77	45.06	2.29	72.48	23.44	7.29	13.05	44.95	14.13	1.69	10.35
Ohio	162.72	110.15	25.61	1.12	63.40	20.43	5.15	21.35	20.02	7.18	2.79	3.55
Oklahoma	156.43	131.45	28.38	.56	76.70	18.43	7.58	20.28	25.81	9.14	2.14	9.67
Oregon	163.83	124.48	34.43	.90	55.20	-	4.34	33.56	33.96	5.82	3.26	15.73
Pennsylvania	131.21	107.04	25.78	.34	65.13	21.19	3.70	15.45	15.80	3.88	1.46	3.45
Rhode Island	177.26	146.14	34.84	3.84	73.06	24.99	3.57	25.33	34.39	6.18	5.78	15.95
South Carolina	178.64	140.94	32.28	1.41	83.63	30.39	7.44	27.76	23.62	8.31	3.96	6.00
South Dakota	156.47	131.39	43.34	.72	53.45	29.48	6.95	-	33.89	7.33	.29	18.79
Tennessee	124.71	109.59	33.20	.26	61.65	34.26	8.05	1.27	14.49	5.67	2.81	3.17
Texas	114.52	96.64	21.96	.10	57.67	26.94	6.33	-	16.89	4.46	1.12	5.66
Utah	193.28	156.83	40.20	1.17	83.90	30.87	6.78	33.39	31.56	11.96	7.28	8.15
Vermont	178.65	159.13	42.03	.61	78.64	15.75	5.41	25.72	37.84	17.38	.31	10.06
Virginia	121.34	104.49	20.70	1.36	62.93	12.19	6.09	28.28	19.51	6.94	4.27	4.49
Washington	176.07	130.24	27.60	2.64	84.68	50.19	6.15	-	15.32	6.82	.21	1.69
West Virginia	177.02	155.30	46.19	.80	83.41	25.71	8.02	18.85	24.90	7.48	1.05	7.82
Wisconsin	170.21	137.12	30.64	.76	84.75	24.96	6.93	32.74	20.97	7.63	3.53	5.95
Wyoming	271.40	233.13	67.61	2.47	91.96	24.24	5.90	-	71.10	5.55	.28	54.47

Note: For listing of State personal income amounts, see table 36.

[1]Includes amounts not shown separately.

Table 30. Selected State Government Expenditures Per $1,000 Personal Income by States: 1988

[Dollar. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	General expenditure											Exhibit: Salaries and wages
		Education										
	Total[1]	Total[1]	Total[1]	Higher education	Public welfare	Hospitals	Health	Highways	Police	Correction	Interest on general debt	
	1	2	3	4	5	6	7	8	9	10	11	12
United States	129.1	115.08	42.47	15.33	22.43	5.24	4.05	10.83	1.20	3.84	5.18	23.15
Alabama	129.01	61.95	23.03	14.07	9.24	4.55	13.96	1.01	3.03	4.17	31.66	
Alaska	404.11	99.04	24.10	32.05	2.73	7.11	45.75	3.54	9.86	80.79	78.27	
Arizona	118.00	45.38	21.03	13.89	1.47	3.18	21.68	1.90	5.27	3.12	20.20	
Arkansas	129.92	120.00	52.48	17.93	20.28	5.00	3.82	15.78	.94	2.25	3.53	28.73
California	135.71	121.06	48.32	17.26	27.46	3.56	4.66	5.57	1.33	4.56	3.52	18.00
Colorado	109.40	95.19	40.49	18.98	15.60	4.84	2.74	11.34	.68	2.75	3.55	27.27
Connecticut	110.08	100.93	26.62	8.57	17.97	7.98	2.87	10.77	1.15	2.92	8.62	24.20
Delaware	161.91	152.86	55.63	25.45	12.37	4.36	6.28	15.97	2.55	5.08	19.48	41.50
Florida	95.18	90.37	35.05	10.56	12.10	2.29	5.34	10.11	1.16	3.49	3.40	20.15
Georgia	109.72	102.37	44.44	13.56	18.23	5.14	3.72	10.88	1.16	3.84	1.90	21.26
Hawaii	165.45	151.48	52.01	17.84	18.81	6.74	6.10	6.80	.21	4.24	11.47	58.32
Idaho	142.79	126.26	52.26	19.06	15.44	2.43	4.00	18.55	1.39	3.15	4.07	26.49
Illinois	100.89	91.64	31.31	10.83	20.02	2.76	2.90	10.19	.94	2.50	4.97	15.37
Indiana	114.96	109.15	47.57	20.46	18.80	4.71	3.14	11.74	.97	2.43	2.59	22.97
Iowa	131.76	123.34	55.08	22.82	20.47	6.74	1.93	17.42	.81	2.60	2.67	28.83
Kansas	101.84	93.08	39.95	15.88	14.51	6.20	1.96	13.19	.54	2.84	.84	24.36
Kentucky	152.59	141.33	57.65	19.68	24.59	4.73	3.64	17.92	1.67	3.35	6.65	28.26
Louisiana	161.26	142.55	52.56	18.85	21.32	10.94	3.32	12.58	1.94	4.45	14.55	31.95
Maine	150.99	135.28	45.68	16.36	32.91	3.14	4.30	12.43	1.36	2.63	8.02	25.76
Maryland	114.87	102.08	29.48	12.47	18.59	3.56	4.73	15.15	2.24	4.48	4.48	22.90
Massachusetts	137.10	127.21	29.42	9.90	30.05	6.30	5.73	6.00	1.21	3.06	8.31	25.00
Michigan	143.91	127.59	43.18	21.51	30.44	6.46	9.01	8.73	1.17	4.34	4.11	25.94
Minnesota	142.67	130.65	48.59	17.16	24.83	6.59	2.78	13.11	1.12	1.79	3.78	30.01
Mississippi	153.45	139.37	58.76	18.56	22.89	6.96	4.25	14.59	1.25	2.13	3.78	26.48
Missouri	100.04	92.19	39.27	12.69	15.04	5.03	3.02	10.20	1.08	2.45	4.35	20.41
Montana	169.62	142.45	47.69	17.35	23.58	3.35	5.56	22.25	1.56	2.36	9.14	33.48
Nebraska	102.74	99.55	32.74	18.41	18.26	6.57	3.37	15.71	1.13	2.13	5.06	29.37
Nevada	139.08	113.62	41.79	14.24	9.36	2.19	2.37	12.74	1.00	6.30	6.28	23.56
New Hampshire	86.88	76.64	17.99	10.77	13.65	2.87	4.69	10.91	1.08	1.61	9.49	19.96
New Jersey	121.37	104.22	30.48	8.97	18.07	4.38	2.91	10.13	1.70	2.92	8.80	19.66
New Mexico	196.71	182.31	77.91	26.25	19.73	8.67	5.92	20.49	1.76	4.86	6.79	37.03
New York	157.13	132.71	37.96	10.33	38.11	8.95	4.40	5.70	1.09	4.71	8.24	25.76
North Carolina	129.09	120.36	56.92	21.59	15.72	5.88	4.21	12.84	1.30	4.94	2.16	27.05
North Dakota	182.75	168.46	62.54	31.56	26.82	6.69	1.94	21.53	.78	1.64	6.84	38.08
Ohio	135.77	109.82	40.08	14.79	25.85	5.57	3.07	10.24	.68	3.53	4.55	21.72
Oklahoma	140.77	119.72	50.49	20.38	22.82	6.18	3.21	15.05	.99	3.47	4.09	30.08
Oregon	137.40	119.55	38.30	18.20	16.45	6.75	3.57	13.61	1.46	2.63	13.08	29.01
Pennsylvania	117.85	102.63	32.29	7.86	25.49	4.69	3.06	12.19	1.21	1.85	3.50	15.72
Rhode Island	161.70	142.74	40.58	14.94	32.66	7.73	6.74	10.33	1.21	3.41	13.39	33.86
South Carolina	155.26	132.91	58.13	21.33	15.49	8.58	7.02	12.25	1.53	5.64	3.44	38.64
South Dakota	127.30	121.50	34.32	15.06	17.24	2.95	5.09	17.85	1.21	2.21	13.60	27.31
Tennessee	113.25	105.95	38.54	16.89	22.93	5.06	3.45	13.68	.78	4.26	2.76	23.86
Texas	97.90	88.76	43.34	16.99	12.56	4.26	2.10	12.30	.74	2.80	2.59	16.56
Utah	168.85	152.35	75.37	31.29	19.42	8.94	4.40	15.28	1.26	3.98	5.80	35.78
Vermont	161.78	151.69	53.54	26.54	26.10	2.89	4.30	17.27	2.43	2.75	10.03	34.42
Virginia	109.55	102.59	40.60	17.32	12.05	8.00	3.40	15.91	2.25	4.47	3.52	25.67
Washington	161.09	131.68	60.25	20.18	23.24	4.08	3.59	11.97	1.11	2.92	3.91	28.67
West Virginia	182.21	152.02	60.90	17.01	23.42	3.12	4.47	23.40	1.18	1.39	6.87	31.21
Wisconsin	138.61	128.05	44.64	17.57	28.03	3.84	4.78	9.12	.47	2.54	5.51	23.36
Wyoming	242.14	218.20	77.92	25.53	14.70	4.28	13.49	36.30	2.24	3.01	10.42	41.96

Note: For listing of State personal income amounts, see table 36.

[1]Includes amounts not shown separately.

Table 31. Selected State Government Debt and Cash and Security Amounts Per $1,000 Personal Income by State: 1988

[Dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes]

State	Debt at end of fiscal year							Cash and security holdings				
		Long-term debt			Long-term debt by function					Other than insurance trust		
	Total	Full faith and credit	Nonguaranteed	Short term	Public debt for private purposes	Education	Utility	Total	Insurance trust	Offsets to debt	Bond funds	Other
	1	2	3	4	5	6	7	8	9	10	11	12
United States	**73.70**	**18.14**	**55.20**	**.36**	**31.95**	**8.85**	**3.24**	**208.59**	**128.65**	**44.37**	**5.82**	**29.76**
Alabama	65.23	27.12	38.11	-	25.78	19.00	-	226.91	154.76	29.66	14.38	28.11
Alaska	636.66	151.16	485.49	-	409.86	2.33	47.37	2 006.15	359.85	421.70	35.78	1 188.82
Arizona	41.11	-	41.11	-	15.76	7.18	1.39	225.24	168.07	18.17	14.09	24.91
Arkansas	59.66	.52	59.03	.10	43.25	9.40	-	204.70	122.74	45.44	9.57	26.95
California	48.92	9.93	38.99	-	30.29	4.75	-	185.15	126.63	35.98	6.07	17.37
Colorado	44.55	1.47	43.07	.01	37.26	3.67	.26	207.56	150.63	40.01	3.50	13.42
Connecticut	121.04	37.95	82.87	.21	75.90	2.77	-	184.02	83.62	31.73	3.60	15.08
Delaware	256.32	47.73	207.72	.87	179.52	15.15	-	404.34	139.52	189.23	4.70	70.59
Florida	44.28	9.88	34.35	.05	11.11	17.48	-	135.69	83.27	25.48	4.53	22.40
Georgia	35.27	24.58	10.69	-	9.50	.79	-	158.47	118.88	11.11	11.57	16.91
Hawaii	172.50	108.88	59.33	4.29	22.47	.42	-	338.51	214.36	27.54	18.88	77.73
Idaho	57.18	-	57.18	-	40.35	4.51	-	217.09	128.54	41.15	3.82	43.59
Illinois	69.05	20.57	48.47	-	38.82	7.43	-	140.26	80.18	43.37	3.23	13.47
Indiana	40.09	-	39.88	.21	15.29	13.05	-	113.16	57.82	25.90	.66	28.76
Iowa	33.82	-	33.82	-	22.52	11.27	-	148.38	103.64	23.92	2.82	18.00
Kansas	9.81	-	9.80	.02	1.17	1.52	-	106.35	78.13	2.20	.55	25.46
Kentucky	112.14	2.66	109.49	-	36.36	28.44	-	222.11	128.90	53.90	14.28	25.04
Louisiana	219.97	63.83	152.41	3.72	70.56	11.76	-	287.47	123.47	123.26	1.79	38.95
Maine	104.10	18.62	85.43	.05	55.65	1.63	-	207.59	87.34	84.46	5.24	30.55
Maryland	68.32	25.56	42.76	-	31.30	10.84	-	165.37	114.87	33.03	1.73	15.73
Massachusetts	123.39	43.52	77.83	2.05	70.46	3.32	.84	137.61	51.30	72.56	2.73	11.02
Michigan	59.77	3.72	56.04	.01	8.81	7.70	-	199.29	123.95	46.92	.73	27.70
Minnesota	53.33	18.84	34.49	-	23.51	11.55	-	217.86	136.14	30.48	1.24	50.00
Mississippi	54.43	18.50	35.79	.13	27.90	10.04	-	222.09	159.16	29.10	8.84	24.99
Missouri	60.96	10.73	50.22	.01	43.23	4.68	-	177.41	109.57	47.85	3.41	16.59
Montana	123.78	9.16	111.70	2.92	61.59	20.04	-	339.86	129.22	86.73	1.24	122.67
Nebraska	59.51	-	58.89	.62	36.38	8.15	-	120.07	33.61	37.94	2.48	46.04
Nevada	82.61	32.31	50.29	-	35.99	4.62	21.15	277.50	199.31	36.77	7.57	33.86
New Hampshire	145.97	24.05	121.92	-	106.33	2.84	-	231.07	90.31	123.98	3.21	13.57
New Jersey	111.50	16.70	94.40	.40	46.52	6.98	2.20	236.66	127.11	66.37	17.45	25.76
New Mexico	97.76	5.89	91.66	.21	54.39	19.37	-	528.20	182.01	74.68	6.73	264.79
New York	130.50	14.83	114.57	1.09	39.58	15.59	22.84	281.43	184.45	73.88	9.18	13.92
North Carolina	31.95	8.35	23.61	-	20.06	4.04	-	213.28	161.30	21.84	3.36	26.77
North Dakota	91.20	-	91.20	-	43.44	35.84	-	233.26	91.87	85.96	.40	55.02
Ohio	62.19	17.82	43.29	1.08	25.85	13.28	-	286.52	225.27	31.93	5.02	24.31
Oklahoma	91.39	1.96	89.43	-	25.64	5.09	37.76	206.41	108.37	46.91	6.01	45.12
Oregon	178.06	158.31	19.75	-	17.49	5.52	-	433.17	237.69	132.82	.74	61.92
Pennsylvania	51.24	24.46	26.74	.03	18.32	2.62	-	162.99	116.48	19.17	4.86	22.48
Rhode Island	187.16	25.43	161.71	.02	131.96	9.21	-	305.63	122.96	142.67	16.28	23.72
South Carolina	88.86	16.58	72.01	.07	18.47	6.41	47.76	271.93	207.66	32.53	1.77	29.96
South Dakota	174.57	-	174.57	-	141.04	7.84	-	331.56	132.06	148.91	1.46	49.13
Tennessee	36.05	11.73	23.22	1.10	17.93	7.49	-	155.58	109.99	20.28	5.25	20.06
Texas	30.58	11.18	19.41	-	9.86	8.52	-	172.20	91.39	18.12	5.54	57.05
Utah	79.36	15.24	63.92	.20	50.18	12.85	-	260.57	150.31	60.39	4.66	45.20
Vermont	117.95	2.45	115.50	-	68.17	6.68	-	202.96	84.06	81.84	3.40	33.65
Virginia	46.26	3.55	42.73	-	29.36	13.22	-	151.07	86.28	38.40	5.65	20.74
Washington	60.34	47.47	12.87	-	10.22	8.59	-	234.73	199.46	11.33	.36	23.58
West Virginia	117.86	27.24	90.61	-	54.64	12.99	-	227.68	119.89	69.96	3.89	33.94
Wisconsin	70.73	29.04	40.66	1.04	20.35	14	-	247.83	190.03	40.20	4.86	12.74
Wyoming	134.44	.12	134.32	-	127.29	6.17	-	718.37	196.25	128.73	1.01	392.39

Note: For listing of State personal income amounts, see table 36.

Table 32. States Ranked According to Selected Per Capita Revenue Amounts: 1988

[Dollars. For meaning of abbreviations and symbols, see introductory text]

Rank	General revenue									
				Taxes			Charges and miscellaneous general revenue			
	Total[1]	Total	Intergovernmental	Total[1]	General sales tax	Individual income tax	Total[1]	Higher education charges	Hospital charges	
	1	2	3	4	5	6	7	8		
	US 2 209.66	US 1 816.95	US 437.31	US 1 077.04	US 354.87	US 326.82	US 392.59	US 77.63	US 30.3	
1	AK 10 671.26	AK 9 617.83	AK 1 425.13	AK 2 387.44	HI 837.70	NY 757.68	AK 5 805.26	VT 244.59	RI 89.2	
2	WY 3 530.52	WY 3 032.68	WY 911.52	HI 1 857.35	WA 764.53	MA 676.64	WY 924.86	DE 214.04	UT 82.2	
3	HI 3 296.26	HI 2 848.23	NY 814.33	DE 1 542.98	CT 613.66	MN 609.57	DE 807.67	ND 185.05	IA 72.4	
4	NY 3 198.29	DE 2 793.66	MT 656.25	NY 1 461.35	FL 556.35	DE 572.40	NM 745.29	CO 145.74	VA 69.3	
5	DE 3 084.51	NY 2 583.16	ND 620.28	MA 1 447.00	NV 518.41	HI 569.76	ND 586.81	UT 135.12	AL 68.7	
6	NM 2 744.75	NM 2 364.64	VT 600.26	MN 1 426.50	NM 490.98	MD 526.33	HI 537.81	IN 132.39	NE 65.3	
7	RI 2 737.73	MA 2 315.46	RI 597.55	CT 1 353.66	AZ 489.06	WI 477.85	VT 532.60	IA 125.63	MN 58.8	
8	NJ 2 714.31	MN 2 258.43	SD 549.95	WA 1 289.79	TN 437.65	OR 463.91	RI 531.10	NH 122.95	NM 56.7	
9	WA 2 681.83	RI 2 257.08	ME 526.19	CA 1 274.11	IN 425.11	ME 460.76	OR 469.42	MI 117.31	MI 54.0	
10	MN 2 659.27	VT 2 239.78	WV 523.67	NJ 1 264.39	ME 408.25	VA 458.50	MT 434.31	OK 115.83	HI 51.8	
11	CA 2 586.31	CT 2 171.89	MN 511.21	MD 1 261.55	CA 406.70	CA 454.34	LA 433.23	VA 112.43	WI 51.5	
12	MD 2 583.81	ND 2 158.63	MI 503.58	ME 1 249.40	NJ 406.27	NC 429.09	NJ 427.15	WI 111.36	SC 48.9	
13	MT 2 517.17	NJ 2 156.04	MA 494.59	WI 1 236.98	MN 389.28	RI 391.20	SD 422.98	NM 107.87	OR 45.1	
14	VT 2 514.60	ME 2 143.13	OR 488.25	WY 1 196.30	RI 385.91	MI 388.30	CT 402.87	OH 104.28	KS 45.0	
15	CT 2 509.37	MD 2 024.34	MS 479.35	NM 1 190.04	MS 384.48	UT 377.23	NH 400.95	WA 103.91	DE 44.9	
16	MA 2 499.76	CA 2 001.97	UT 467.46	MI 1 138.03	TX 372.37	GA 377.13	MA 373.87	MN 102.60	CT 40.7	
17	WI 2 484.26	WI 2 001.29	NJ 464.50	RI 1 128.43	SD 367.95	IA 375.73	ME 367.55	LA 99.55	OH 40.5	
18	ND 2 421.17	MI 1 999.89	WA 460.65	NV 1 125.66	WI 364.38	VT 362.05	MI 358.28	SC 98.45	CA 35.9	
19	ME 2 413.78	WA 1 963.71	CA 460.42	VT 1 108.92	SC 360.07	CO 351.39	UT 356.59	RI 95.38	TN 35.8	
20	OH 2 362.21	MT 1 978.86	WI 458.30	NC 1 066.88	UT 348.80	NJ 331.26	MD 340.76	AZ 94.89	IN 35.7	
21	NV 2 359.58	UT 1 772.04	HI 453.06	AZ 1 066.81	MA 343.20	KS 331.19	AL 337.44	NE 94.34	NY 32.4	
22	MI 2 332.19	IA 1 740.57	DE 443.02	VA 1 020.22	ID 327.47	SC 328.84	IA 336.68	KY 93.94	CO 30.7	
23	OR 2 264.44	WV 1 730.71	KY 439.50	IA 1 002.70	MO 327.46	IN 317.58	CO 336.53	AL 92.11	MS 30.3	
24	UT 2 183.87	LA 1 725.50	LA 435.59	SC 990.83	AR 324.46	OH 309.97	OK 326.97	SD 91.55	KY 27.4	
25	SC 2 116.35	OR 1 720.58	ID 434.09	PA 985.34	PA 320.52	MT 302.82	NE 323.13	KS 91.02	OK 27.0	
26	IA 2 051.44	KY 1 694.55	NM 429.31	KY 982.99	IL 316.63	MO 294.88	MN 320.72	NC 87.32	LA 26.6	
27	PA 1 985.15	VA 1 694.06	TN 427.43	KS 980.07	MI 315.92	ID 280.15	VA 316.22	AK 85.07	NC 25.4	
28	OK 1 981.68	SC 1 669.70	AL 425.51	OK 971.64	WY 315.34	IL 272.18	NY 307.47	WV 83.39	MA 25.1	
29	CO 1 977.41	OK 1 665.14	MD 422.02	IN 956.05	KS 310.87	KY 270.19	WI 306.01	MD 82.76	MO 25.1	
30	NC 1 973.57	NV 1 652.27	CT 415.36	IL 953.91	MD 308.00	NE 269.68	IN 294.85	MT 82.57	AR 24.8	
31	AZ 1 972.84	SD 1 640.11	IA 401.18	ND 949.53	NY 307.71	OK 256.87	OH 290.58	ME 82.33	ND 22.1	
32	WV 1 972.74	NC 1 637.59	SC 399.07	UT 947.98	ND 307.04	AR 249.23	SC 279.80	OR 80.49	PA 22.0	
33	KY 1 972.63	PA 1 619.48	PA 395.13	WV 929.57	IA 303.12	AZ 245.83	WV 277.48	MS 75.58	GA 16.7	
34	VA 1 967.19	IN 1 609.39	AR 395.02	FL 929.09	OH 296.54	PA 233.77	KY 272.06	ID 72.84	NJ 15.9	
35	AL 1 955.64	AZ 1 601.61	GA 392.43	OH 920.36	LA 295.12	AL 226.59	CA 267.44	MO 72.50	TX 15.4	
36	SD 1 953.09	OH 1 599.07	OH 388.13	GA 911.74	GA 292.75	WV 210.12	AZ 241.88	TN 72.41	WV 11.6	
37	ID 1 906.94	AL 1 585.49	NE 371.71	ID 890.99	WV 286.51	NM 201.55	PA 239.02	WY 72.20	IL 11.1	
38	LA 1 779.67	KS 1 553.80	OK 366.52	MT 888.30	NE 279.52	ND 170.94	IL 237.63	AR 65.00	FL 7.2	
39	IL 1 769.35	ID 1 545.21	CO 360.57	MO 856.93	KY 255.37	MS 134.82	TX 233.53	HI 64.51	MD 5.8	
40	KS 1 759.69	IL 1 536.98	IN 358.49	LA 856.68	NC 250.84	LA 130.60	WA 233.27	MA 62.52	VT 4.3	
41	MS 1 759.69	NE 1 533.08	VA 357.62	AR 843.72	OK 233.47	CT 108.89	NV 232.95	TX 61.70	AZ 4.2	
42	IN 1 753.83	CO 1 522.84	NC 357.44	NE 838.24	AL 226.17	NH 27.51	KS 232.02	IL 61.38	WY 3.7	
43	GA 1 717.49	MS 1 494.14	IL 345.44	CO 825.74	VT 221.71	TN 16.27	ID 220.14	CA 61.07	SD 3.5	
44	AR 1 652.51	GA 1 462.94	KS 341.70	AL 822.54	CO 219.42	AK .88	NC 213.27	CT 59.62	WA 3.2	
45	NE 1 637.78	AR 1 439.29	NH 341.13	MS 811.55	VA 197.65	FL -	MS 203.24	PA 58.75	ME 2.4	
46	NH 1 632.06	TN 1 400.02	MO 306.86	TX 797.19	AK -	NV -	MO 200.91	NV 56.10	NH 2.3	
47	TN 1 593.10	FL 1 367.11	TX 305.02	TN 787.54	DE -	SD -	AR 200.55	GA 54.60	NV 1.8	
48	MO 1 585.20	MO 1 364.70	NV 293.66	OR 782.91	MT -	TX -	TN 185.05	NJ 53.26	MT 1.7	
49	TX 1 582.98	TX 1 335.73	AZ 292.91	SD 667.18	NH -	WA -	FL 175.69	NY 39.82	ID 1.4	
50	FL 1 569.67	NH 1 279.56	FL 262.33	NH 537.48	OR -	WY -	GA 158.77	FL 29.02	AK -	

[1]Includes amounts not shown separately.

Table 33. States Ranked According to Selected Per Capita Expenditure Amounts: 1988

[Dollars. For meaning of abbreviations and symbols, see introductory text]

Rank	Total[1]	General expenditure								
		Total[1]	Education		Public welfare	Hospitals	Highways	Police	Interest on general debt
			Total[1]	Higher education					
	1	2	3	4	5	6	7	8	9
	US. 1 977.89	**US. 1 762.54**	**US. 650.52**	**US. 234.74**	**US. 343.55**	**US. 80.22**	**US. 165.92**	**US. 18.39**	**US. 78.99**
1	AK. 8 011.26	AK. 7 385.07	AK. 1 809.90	AK. 440.39	NY. 682.99	CT. 168.65	AK. 836.04	AK. 64.72	AK. 1 110.96
2	WY. 3 149.84	WY. 2 838.42	WY. 1 013.61	DE. 414.60	AK. 585.80	NY. 160.35	WY. 472.17	DE. 41.47	DE. 317.39
3	NY. 2 815.86	DE. 2 489.97	NM. 920.81	ND. 413.43	MA. 571.86	VA. 129.75	AZ. 301.16	MD. 39.90	RI. 206.82
4	DE. 2 637.50	MA. 2 421.20	WA. 917.70	VT. 373.56	RI. 504.44	LA. 127.05	ND. 282.01	VA. 36.50	CT. 182.18
5	MA. 2 609.37	NY. 2 378.24	DE. 906.17	UT. 353.53	CA. 478.19	MA. 119.97	MT. 276.21	NJ. 34.38	OR. 180.74
6	HI. 2 557.43	HI. 2 341.47	UT. 851.63	WY. 332.08	MI. 466.47	RI. 119.42	MD. 269.36	VT. 34.16	NJ. 178.06
7	RI. 2 497.54	ND. 2 206.86	CA. 841.29	MI. 329.63	ME. 452.27	AL. 109.83	WV. 260.74	WY. 29.15	HI. 177.31
8	NJ. 2 454.58	RI. 2 204.69	ND. 819.34	IA. 324.85	WI. 409.11	HI. 104.25	DE. 260.09	AZ. 26.39	SD. 169.76
9	WA. 2 453.62	NM. 2 154.82	HI. 803.94	NM. 310.22	MN. 389.87	MN. 103.41	VA. 257.87	CT. 24.36	LA. 168.96
10	ND. 2 394.05	VT. 2 135.04	IA. 784.13	WA. 307.35	PA. 385.71	NM. 102.47	IA. 248.05	CA. 23.07	NH. 162.07
11	CA. 2 362.89	CT. 2 131.88	MN. 762.86	CA. 300.91	CT. 379.80	SC. 101.70	VT. 243.15	MA. 23.01	MA. 158.26
12	CT. 2 325.34	CA. 2 107.79	VT. 753.59	CO. 295.32	OH. 375.26	UT. 100.97	NM. 242.22	LA. 22.57	NY. 147.63
13	NM. 2 325.07	NJ. 2 107.71	NC. 748.99	AZ. 292.16	VT. 367.37	MI. 99.01	CT. 227.48	NM. 20.82	VT. 141.18
14	VT. 2 277.17	MN. 2 051.34	AL. 736.28	NC. 284.02	NJ. 365.44	IA. 95.91	NE. 224.09	OR. 20.19	WY. 135.81
15	MN. 2 240.00	WA. 2 005.63	KY. 695.27	IN. 283.45	WA. 353.95	NE. 93.72	SD. 222.77	KY. 20.09	MT. 113.46
16	MI. 2 205.58	MI. 1 955.50	SC. 688.64	VA. 280.80	ND. 351.37	OR. 93.28	ID. 219.12	NY. 19.54	ME. 110.19
17	NV. 2 175.06	WI. 1 869.04	NY. 680.24	HI. 275.70	MD. 330.51	KS. 93.08	KY. 216.09	MT. 19.38	NV. 98.19
18	MT. 2 105.38	ME. 1 858.90	WV. 678.69	AL. 273.76	IL. 328.21	NJ. 88.63	MN. 205.79	RI. 18.74	ND. 89.61
19	ME. 2 074.76	MD. 1 815.23	MI. 661.87	MN. 269.72	KY. 296.54	ND. 87.65	NJ. 204.93	ME. 18.63	IL. 81.45
20	MD. 2 042.73	NV. 1 776.97	IN. 658.90	NE. 262.48	TN. 292.91	OH. 80.86	NV. 199.27	NH. 18.37	WI. 80.48
21	WV. 2 030.63	MT. 1 768.20	VA. 658.15	OK. 258.19	MT. 292.71	OK. 78.24	KS. 198.01	PA. 18.32	KY. 80.23
22	WI. 2 023.13	IA. 1 755.94	NV. 653.52	WI. 256.40	IA. 291.39	NC. 77.41	OK. 190.68	SC. 18.14	NM. 80.22
23	OH. 1 970.99	UT. 1 721.41	WI. 651.62	SC. 252.76	HI. 290.80	CO. 75.35	OR. 188.10	MI. 18.00	MD. 79.70
24	UT. 1 907.78	KY. 1 704.38	OK. 639.59	OR. 251.51	OK. 289.08	MO. 73.33	NH. 186.31	MN. 17.62	WV. 76.53
25	OR. 1 899.06	WV. 1 694.20	AZ. 630.39	KS. 238.38	WV. 260.98	GA. 72.19	PA. 184.46	FL. 17.56	NE. 72.13
26	IA. 1 875.95	VA. 1 663.16	CO. 630.03	KY. 237.34	IN. 260.38	MS. 71.81	WA. 182.38	NC. 17.06	OH. 66.00
27	LA. 1 872.08	LA. 1 654.94	ME. 627.71	TX. 234.91	NE. 260.38	DE. 71.04	AR. 181.11	WA. 16.84	UT. 65.58
28	KY. 1 840.08	OR. 1 652.43	RI. 626.82	RI. 230.70	GA. 256.80	PA. 70.97	CO. 178.48	ID. 16.37	MO. 63.48
29	SC. 1 839.40	AZ. 1 639.14	GA. 623.42	ID. 225.15	LA. 247.46	IN. 65.20	TN. 174.70	GA. 16.28	MI. 62.92
30	AZ. 1 811.24	OH. 1 594.28	ID. 617.29	ME. 224.80	CO. 242.70	TN. 64.64	UT. 172.63	NE. 16.17	CA. 61.28
31	OK. 1 783.23	NC. 1 583.70	NJ. 616.37	NV. 222.71	MS. 235.98	MD. 63.29	ME. 170.83	MO. 15.77	WA. 59.55
32	PA. 1 782.95	SC. 1 574.65	LA. 610.17	MD. 221.83	NM. 233.17	WA. 62.19	TX. 169.99	NV. 15.69	MN. 59.29
33	VA. 1 775.98	PA. 1 552.76	MS. 605.87	LA. 218.80	NH. 233.06	CA. 62.00	NC. 169.00	IL. 15.45	VA. 57.09
34	CO. 1 702.41	AL. 1 533.34	AR. 602.17	TN. 215.77	AR. 232.73	TX. 58.82	IL. 167.14	SD. 15.13	CO. 55.28
35	NC. 1 698.57	OK. 1 516.65	KS. 599.61	MT. 215.30	OR. 227.30	AR. 57.32	AL. 165.97	UT. 14.27	PA. 52.92
36	ID. 1 686.54	SD. 1 516.59	TX. 599.03	OH. 214.64	UT. 219.38	KY. 57.00	IN. 162.57	IN. 13.40	OK. 51.86
37	AL. 1 676.52	IN. 1 511.91	MT. 592.00	AR. 205.68	MO. 219.21	WI. 56.05	RI. 159.51	WV. 13.12	FL. 51.61
38	IL. 1 654.22	IL. 1 502.62	OH. 581.89	MS. 191.41	KS. 217.81	WY. 55.63	FL. 153.55	MS. 12.93	AL. 49.52
39	IN. 1 592.47	ID. 1 491.29	MO. 572.44	GA. 190.21	SD. 215.19	AK. 49.82	GA. 152.71	OK. 12.57	ID. 48.07
40	SD. 1 589.05	CO. 1 481.38	CT. 562.37	WV. 189.54	NC. 206.80	NH. 49.04	MS. 150.41	AL. 12.04	AZ. 43.32
41	MS. 1 582.14	MS. 1 436.93	MA. 559.97	MA. 188.43	DE. 201.47	IL. 45.29	MO. 148.72	IA. 11.56	SC. 40.74
42	GA. 1 539.36	GA. 1 436.24	FL. 532.38	SD. 188.04	VA. 195.30	ME. 43.11	OH. 148.69	AR. 10.73	AR. 40.47
43	KS. 1 528.65	NE. 1 419.61	OR. 529.44	NY. 185.03	AZ. 192.88	MT. 41.56	LA. 148.01	CO. 10.59	MS. 38.96
44	AR. 1 490.71	KS. 1 397.17	MD. 524.31	MO. 185.00	WY. 191.20	VT. 40.69	SC. 145.17	ND. 10.24	IA. 38.04
45	NH. 1 483.76	AR. 1 376.93	IL. 513.34	NH. 184.01	FL. 183.73	SD. 36.85	MI. 133.82	TX. 10.18	IN. 35.81
46	NE. 1 465.12	FL. 1 372.75	TN. 492.31	NJ. 181.38	SC. 183.57	FL. 34.80	WI. 133.13	TN. 9.98	TX. 35.81
47	MO. 1 458.39	TN. 1 353.47	PA. 488.48	CT. 181.10	ID. 182.42	WV. 34.80	MA. 114.28	OH. 9.94	TN. 35.29
48	TN. 1 446.81	MO. 1 343.91	NE. 466.86	IL. 177.62	TX. 173.63	NV. 34.30	HI. 105.09	KS. 8.17	NC. 28.44
49	FL. 1 445.73	NH. 1 308.79	SD. 428.40	FL. 160.42	AL. 167.19	ID. 29.70	NY. 102.10	WI. 6.88	GA. 26.68
50	TX. 1 353.24	TX. 1 226.83	NH. 307.21	PA. 118.94	NV. 146.34	AZ. 20.44	CA. 97.04	HI. 3.30	KS. 12.66

[1]Includes amounts not shown separately.

Table 34. States Ranked According to Selected Per Capita Debt and Cash and Security Amounts: 1988

[Dollars. For meaning of abbreviations and symbols, see introductory text]

Rank	Debt at end of fiscal year					Cash and security holdings			
				Long-term debt by function			Insurance trust		
	Total	Long – term	Short – term	Public debt for private purpose	Education	Total	Total	Employee retirement	Other th insurance tru
	1	2	3	4	5	6	7	8	
	US..... 1 128.86	US..... 1 123.41	US..... 5.46	US..... 489.35	US..... 132.47	US..... 3 194.90	US..... 1 970.51	US..... 1 773.80	US..... 1 224.
1	AK..... 11 634.76	AK..... 11 634.76	HI..... 66.31	AK..... 7 490.11	ND..... 469.57	AK..... 36 861.95	AK..... 6 576.21	AK..... 6 448.46	AK..... 30 085.
2	DE..... 4 175.37	DE..... 4 161.16	LA..... 43.20	DE..... 2 924.20	KY..... 342.91	WY..... 9 344.79	HI..... 3 313.36	HI..... 3 067.42	WY..... 6 791.
3	RI..... 2 890.76	RI..... 2 890.46	MA..... 39.02	RI..... 2 038.14	NY..... 279.41	DE..... 6 586.42	NY..... 3 305.35	NY..... 2 967.36	DE..... 4 313.
4	HI..... 2 666.41	HI..... 2 600.10	MT..... 36.29	NH..... 1 815.92	FL..... 265.51	NM..... 6 243.09	OR..... 3 285.33	OH..... 2 814.04	NM..... 4 091.
5	CT..... 2 556.68	CT..... 2 552.23	NY..... 19.61	SD..... 1 760.47	MT..... 248.77	OR..... 5 987.16	OH..... 3 270.15	OR..... 2 778.02	RI..... 2 821.
6	LA..... 2 553.70	LA..... 2 510.50	OH..... 15.66	WY..... 1 655.80	DE..... 246.80	HI..... 5 232.35	NV..... 3 117.07	WI..... 2 653.13	OR..... 2 701.
7	NH..... 2 492.86	NH..... 2 492.86	WI..... 15.11	CT..... 1 603.14	NM..... 228.98	NY..... 5 043.27	WA..... 3 038.02	WY..... 2 475.36	MT..... 2 614.
8	OR..... 2 461.14	OR..... 2 461.14	DE..... 14.21	MA..... 1 341.11	AL..... 225.81	NJ..... 4 786.55	WI..... 2 773.65	SC..... 2 372.23	SD..... 2 490.
9	MA..... 2 348.55	NY..... 2 319.00	TN..... 14.06	VT..... 959.46	VA..... 214.27	RI..... 4 720.42	NJ..... 2 570.51	WA..... 2 337.17	NH..... 2 403.
10	NY..... 2 338.61	MA..... 2 309.53	NE..... 8.83	NJ..... 940.76	MD..... 192.77	NV..... 4 339.99	WY..... 2 552.86	NV..... 2 327.91	NJ..... 2 216.
11	NJ..... 2 254.86	NJ..... 2 246.79	NJ..... 8.07	LA..... 819.13	OH..... 192.74	MT..... 4 218.44	SC..... 2 460.23	NJ..... 2 269.50	CT..... 2 120.
12	SD..... 2 179.09	SD..... 2 179.09	CT..... 4.45	ME..... 764.72	MN..... 181.36	OH..... 4 159.40	CO..... 2 344.00	CO..... 2 157.39	HI..... 1 918.
13	WY..... 1 748.86	WY..... 1 748.86	IN..... 2.93	MT..... 764.47	IN..... 180.72	SD..... 4 138.74	AZ..... 2 334.73	MN..... 2 095.29	LA..... 1 903.
14	VT..... 1 660.23	VT..... 1 660.16	NM..... 2.42	NY..... 709.28	IA..... 160.43	NH..... 3 946.06	DE..... 2 272.75	NM..... 2 065.96	ND..... 1 852.
15	MT..... 1 536.46	MT..... 1 500.17	UT..... 2.22	NM..... 642.90	UT..... 145.16	CT..... 3 887.12	CA..... 2 204.89	DE..... 2 032.45	NY..... 1 737.
16	ME..... 1 430.44	ME..... 1 429.70	MS..... 1.35	IL..... 636.47	WV..... 144.78	WI..... 3 617.22	NM..... 2 151.24	AZ..... 2 017.99	VT..... 1 673.
17	KY..... 1 352.37	KY..... 1 352.37	AR..... 1.18	MO..... 630.17	RI..... 142.22	WA..... 3 575.31	MN..... 2 137.51	CA..... 1 927.44	ME..... 1 652.
18	WV..... 1 313.43	WV..... 1 313.43	SC..... .87	WV..... 608.89	NJ..... 141.12	MN..... 3 420.69	NC..... 2 122.44	NC..... 1 924.68	MA..... 1 642.
19	NV..... 1 291.90	NV..... 1 291.90	ME..... .75	CO..... 579.77	LA..... 136.47	LA..... 3 337.39	MD..... 2 042.73	MD..... 1 773.89	MN..... 1 283.
20	MD..... 1 214.95	MD..... 1 214.95	FL..... .73	ND..... 569.13	WA..... 130.91	CO..... 3 230.05	MI..... 1 899.70	MI..... 1 735.28	UT..... 1 245.
21	ND..... 1 194.76	ND..... 1 194.76	PA..... .46	UT..... 566.98	IL..... 121.76	CA..... 3 223.73	RI..... 1 899.15	AL..... 1 709.22	OK..... 1 241.
22	OK..... 1 157.73	OK..... 1 157.73	RI..... .30	NV..... 562.83	MI..... 118.07	SC..... 3 221.59	AL..... 1 839.29	CT..... 1 685.43	NE..... 1 232.
23	NM..... 1 155.48	NM..... 1 153.06	KS..... .25	MD..... 556.52	TX..... 117.81	AZ..... 3 128.82	CT..... 1 766.26	RI..... 1 596.31	NV..... 1 222.
24	IL..... 1 132.13	IL..... 1 132.06	CO..... .10	CA..... 527.39	NE..... 116.18	ND..... 3 055.77	PA..... 1 762.26	SD..... 1 591.67	WV..... 1 201.
25	SC..... 1 050.37	SC..... 1 049.50	MI..... .09	NE..... 518.85	AR..... 107.82	MI..... 3 054.42	UT..... 1 698.30	PA..... 1 573.73	MI..... 1 154.
26	WI..... 1 032.39	WI..... 1 017.29	IL..... .08	AR..... 496.31	MS..... 100.49	UT..... 2 944.10	GA..... 1 667.89	MT..... 1 544.24	KY..... 1 124.
27	WA..... 919.01	WA..... 918.95	MO..... .08	ID..... 476.64	AZ..... 99.74	MD..... 2 940.73	SD..... 1 648.48	GA..... 1 531.11	TX..... 1 116.
28	MI..... 916.01	MI..... 915.92	VT..... .07	VA..... 476.04	SD..... 97.90	VT..... 2 856.70	MS..... 1 641.01	MO..... 1 524.81	VA..... 1 050.
29	OH..... 902.84	UT..... 894.46	WA..... .06	KY..... 462.63	TN..... 95.66	ME..... 2 852.49	MT..... 1 603.90	UT..... 1 509.97	ID..... 1 045.
30	UT..... 896.68	MO..... 888.60	NC..... .01	OH..... 375.21	VT..... 94.03	NC..... 2 808.33	MO..... 1 597.26	MS..... 1 501.19	CA..... 1 018.
31	MO..... 888.69	OH..... 887.18	TX..... .01	MN..... 369.17	CA..... 82.77	AL..... 2 696.89	KY..... 1 554.46	KY..... 1 475.17	MO..... 988.
32	CA..... 851.74	CA..... 851.74	AL..... -	HI..... 347.32	WY..... 80.32	KY..... 2 678.52	NH..... 1 542.27	LA..... 1 409.78	IL..... 985.
33	NE..... 848.58	NE..... 839.75	AK..... -	OK..... 324.78	OR..... 76.26	MA..... 2 619.09	ID..... 1 516.26	NH..... 1 381.50	AR..... 940.
34	MN..... 837.39	MN..... 837.39	AZ..... -	IA..... 320.60	SC..... 75.98	OK..... 2 614.74	IA..... 1 475.59	AR..... 1 357.21	MD..... 896.
35	AL..... 775.29	AL..... 775.29	CA..... -	AL..... 306.38	NV..... 72.18	MO..... 2 586.23	LA..... 1 433.46	IA..... 1 355.12	OH..... 889.
36	PA..... 775.17	PA..... 774.71	GA..... -	WI..... 297.06	MO..... 68.21	ID..... 2 564.22	AR..... 1 408.38	VA..... 1 295.80	CO..... 886.
37	VA..... 750.28	VA..... 750.28	ID..... -	MS..... 287.62	OK..... 64.47	WV..... 2 537.40	TN..... 1 405.16	TN..... 1 295.74	AL..... 857.
38	CO..... 693.33	CO..... 693.23	IA..... -	PA..... 277.17	MA..... 63.11	PA..... 2 465.96	VA..... 1 398.76	ID..... 1 268.68	WI..... 843.
39	AR..... 684.51	AR..... 683.33	KY..... -	NC..... 263.99	CT..... 58.50	VA..... 2 449.19	OK..... 1 372.86	IL..... 1 263.60	FL..... 796.
40	ID..... 675.42	ID..... 675.42	MD..... -	OR..... 241.75	CO..... 57.12	TX..... 2 380.24	WV..... 1 336.13	TX..... 1 263.05	AZ..... 794.
41	FL..... 672.60	FL..... 671.87	MN..... -	TN..... 229.07	ID..... 53.25	AR..... 2 348.82	IL..... 1 314.70	OK..... 1 233.48	IN..... 766.
42	AZ..... 571.03	AZ..... 571.03	NV..... -	AZ..... 218.99	NC..... 53.13	IL..... 2 299.72	FL..... 1 264.89	FL..... 1 113.30	SC..... 761.
43	MS..... 561.17	MS..... 559.82	NH..... -	SC..... 218.84	NH..... 48.51	MS..... 2 289.80	TX..... 1 263.28	ME..... 1 072.21	PA..... 703.
44	IN..... 555.33	IN..... 552.40	ND..... -	IN..... 211.78	AK..... 42.56	GA..... 2 223.35	ND..... 1 203.60	KS..... 1 016.21	NC..... 683.
45	GA..... 494.81	GA..... 494.81	OK..... -	FL..... 168.60	PA..... 39.67	IA..... 2 112.57	ME..... 1 200.16	VT..... 939.44	MS..... 648.
46	IA..... 481.50	IA..... 481.50	OR..... -	WA..... 155.67	KS..... 22.83	FL..... 2 061.08	VT..... 1 183.22	ND..... 911.58	IA..... 636.
47	TN..... 460.55	TN..... 446.49	SD..... -	MI..... 134.96	ME..... 22.43	TN..... 1 987.48	KS..... 1 172.75	IN..... 786.45	TN..... 582.
48	TX..... 422.76	TX..... 422.75	VA..... -	TX..... 133.58	GA..... 11.14	NE..... 1 712.21	MA..... 976.31	MA..... 784.56	GA..... 555.
49	NC..... 420.45	NC..... 420.44	WV..... -	GA..... 133.25	HI..... 6.56	KS..... 1 596.25	IN..... 800.89	WV..... 732.81	WA..... 537.
50	KS..... 147.31	KS..... 147.06	WY..... -	KS..... 17.51	WI..... 2.05	IN..... 1 567.45	NE..... 479.34	NE..... 421.27	KS..... 423.

Table 35. Income and Apportionment of Funds of State-Administered Lotteries: 1988

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. See appendix B for explanatory notes]

State	Income—ticket sales excluding commissions	Apportionment of funds		
		Prizes	Administration	Proceeds available from ticket sales
	1	2	3	4
Total	**13 919 695**	**7 467 284**	**842 251**	**5 610 160**
Arizona	162 257	79 141	16 908	66 208
California	2 001 194	1 051 968	150 131	799 095
Colorado	96 397	46 884	14 065	35 448
Connecticut	487 204	264 118	27 430	195 656
Delaware	51 345	29 231	2 756	19 358
Florida	621 342	330 660	89 979	200 703
Illinois	1 218 833	691 063	42 194	485 576
Iowa	116 853	65 821	15 512	35 520
Kansas	62 186	30 123	12 440	19 623
Maine	76 951	41 321	5 620	30 010
Maryland	770 033	400 497	23 313	346 223
Massachusetts	1 187 165	729 615	62 698	394 852
Michigan	1 118 181	587 091	60 129	470 961
Missouri	139 139	67 841	17 761	53 537
Montana	20 578	9 807	3 185	7 586
New Hampshire	74 289	42 038	6 520	25 731
New Jersey	1 111 135	571 316	40 425	499 394
New York	1 431 271	734 983	55 593	640 695
Ohio	1 295 726	682 805	80 026	532 895
Oregon	152 347	81 425	23 857	47 065
Pennsylvania	1 343 833	738 927	36 500	568 406
Rhode Island	54 885	31 449	2 962	20 474
South Dakota	24 815	11 756	4 407	8 652
Vermont	33 314	18 285	6 014	9 015
Washington	214 983	102 597	30 049	82 337
West Virginia	53 439	26 522	11 777	15 140
EXHIBIT: District of Columbia	116 417	60 923	11 302	44 192

Table 36. Population and Personal Income by State: 1987 and 1988

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Total population (excluding Armed Forces overseas)[1] (1,000)		Personal income, calendar year 1987[2]	
	July 1, 1988	July 1, 1987	Amount (million dollars)	Per capita (dollars)
All States	**245 190**	**242 796**	**3 755 403**	**15 468**
Alabama	4 102	4 084	48 753	11 940
Alaska	524	524	9 576	18 230
Arizona	3 489	3 400	48 466	14 315
Arkansas	2 395	2 388	27 481	11 507
California	28 314	27 653	492 989	17 821
Colorado	3 301	3 293	51 369	15 584
Connecticut	3 233	3 212	68 291	21 266
Delaware	660	648	10 751	16 696
Florida	12 335	12 022	187 365	15 584
Georgia	6 342	6 227	88 977	14 300
Hawaii	1 098	1 082	16 972	15 679
Idaho	1 003	1 000	11 847	11 868
Illinois	11 614	11 584	190 430	16 442
Indiana	5 556	5 530	76 961	13 914
Iowa	2 834	2 823	40 348	14 236
Kansas	2 495	2 475	37 450	15 126
Kentucky	3 727	3 723	44 945	12 059
Louisiana	4 408	4 448	51 174	11 473
Maine	1 205	1 186	16 558	13 954
Maryland	4 522	4 536	82 190	18 124
Massachusetts	5 889	5 856	112 085	19 142
Michigan	9 240	9 205	141 618	15 393
Minnesota	4 307	4 244	67 624	15 927
Mississippi	2 620	2 624	27 013	10 292
Missouri	5 141	5 107	74 945	14 687
Montana	805	809	9 992	12 347
Nebraska	1 602	1 594	22 845	14 328
Nevada	1 054	1 006	16 484	16 386
New Hampshire	1 085	1 056	18 529	17 529
New Jersey	7 721	7 674	156 145	20 352
New Mexico	1 507	1 496	17 812	11 875
New York	17 909	17 835	320 930	18 004
North Carolina	6 489	6 409	85 382	13 314
North Dakota	667	671	8 738	13 004
Ohio	10 855	10 816	157 580	14 612
Oklahoma	3 242	3 259	41 069	12 551
Oregon	2 767	2 723	38 245	14 041
Pennsylvania	12 001	11 942	181 565	15 212
Rhode Island	993	986	15 337	15 555
South Carolina	3 470	3 426	41 110	12 004
South Dakota	713	709	8 900	12 550
Tennessee	4 895	4 855	62 533	12 880
Texas	16 841	16 781	232 783	13 866
Utah	1 690	1 680	19 095	11 366
Vermont	557	547	7 840	14 302
Virginia	6 015	5 914	97 515	16 517
Washington	4 648	4 542	70 795	15 599
West Virginia	1 876	1 898	20 907	11 020
Wisconsin	4 855	4 807	70 862	14 742
Wyoming	479	490	6 231	12 709

[1]Bureau of the Census, **Current Population Reports**, Series P-25, January 1989.
[2]U.S. Department of Commerce, **Survey of Current Business**, August 1988.

Appendix A. Definitions of Selected Terms

Agency and Private Trust Transactions—Excluded from census data on State finances because it involves receipt, holding, and disbursement of moneys by the State government as agent or trustee for other governments, or private persons, such as collection of local government taxes, collection of Federal income taxes and social security "taxes," receipt and return of guarantee deposits, and the like.

Agriculture—Development and conservation of natural resources for agricultural purposes. Includes provision and support of agricultural extension services, experiment stations, fairs, associations, and other agricultural activities; promotion, improvement, regulation, and protection of agricultural production, processing, and marketing; and the like. Excludes activities related to *Fish and Game, Forestry,* irrigation, flood control, and other conservation activities. See *Natural Resources.*

Aid to Local Governments—See *Intergovernmental Expenditure.*

Air Transportation—Construction, maintenance, operation, and support of airport facilities.

Alcoholic Beverages—See under *License Taxes* and *Sales and Gross* Receipts Taxes.

Amusements—See under *License Taxes and Sales and Gross Receipts Taxes.*

Assistance and Subsidies—Cash contributions and subsidies to persons and foreign governments, not in payment for goods or services or for claims against the government. For local governments, this object category comprises only direct Cash Assistance payments to public welfare recipients. For States, it includes also veterans' bonuses and direct cash grants for tuition, scholarships, and aid to nonpublic educational institutions. Major Federal subsidy payments are for veterans' benefits, agricultural support programs, and foreign aid.

Auxiliary Enterprises, State Institutions of Higher Education—Dormitories, cafeterias, athletic contests, lunchrooms, student activities, and other auxiliary activities of State institutions of higher education financed mainly by revenue from charges.

Benefits, Insurance Trusts—See *Insurance Trust Expenditure.*

Bond Funds—Funds established to account for the proceeds of bond issues pending their disbursement.

Capital Outlay—Direct expenditure for contract or force account construction of buildings, roads, and other improvements, for purchase of equipment, land, and existing structures, and for payments on capital leases. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to such works and structures is classified as current operation expenditure as are payments on operating leases. See *Construction* and *Equipment.*

Cash and Deposits—Cash on hand and demand, savings, or time deposits.

Cash and Security Holdings—Cash on hand; demand, savings, or time deposits; and government and private securities (bonds, notes, mortgages, corporate stocks, etc., including loans and other credit paper held by State loan and investment funds) except holdings of agency and private trust funds. Includes fund investments in securities issued by the government concerned but does not include interfund loans, receivables, and the value of real property and other fixed assets.

Cash Assistance—Direct cash payments to beneficiaries of public welfare programs. See *Public Welfare.*

Categorical Assistance Programs—Old Age Assistance, Aid to Families with Dependent Children, Aid to Blind, Aid to Disabled, and Medical Assistance. See *Public Welfare.*

Charges and Miscellaneous General Revenue—*General Revenue* other than *Taxes* and *Intergovernmental Revenue.*

Commercial Activities, n.e.c.—See *Miscellaneous Commercial Activities.*

Construction—Production of fixed works and structures and additions, replacements, and major alterations, including planning and design of specific projects, site improvements, and provision of equipment and facilities that are integral parts of a structure. Includes contract construction, undertaken on a contract basis of private contractors, and force account construction, undertaken with direct use of material and labor by the government.

Contributions, Insurance Trust—Amounts derived from contributions, assessments, premiums, "taxes," etc., required of employers and employees for financing of compulsory or voluntary social insurance programs operated by the government. Any contributions by a government to a social insurance system it administers (either as employer contributions or for general financial support) are excluded from insurance trust revenue. However, such contributions are included in exhibit statistics on insurance trust system receipts.

Corporation Net Income Taxes—Taxes on net income of corporations and unincorporated businesses (when taxed separately from individual income). Includes distinctively imposed net income taxes on special kinds of corporations (e.g., financial institutions).

Correction—Confinement and correction of adults and minors convicted of offenses against the law, and pardon, probation, and parole activities.

Correctional Institutions—State prisons, reformatories, houses of correction, and other State institutions for the confinement and correction of convicted persons and juveniles. Includes only State-operated facilities; excludes cost of maintaining prisoners in institutions of other governments.

County Governments—Organized local governments authorized in State constitutions and statutes and established to provide general government; includes those governments designated as counties, parishes in Louisiana, and boroughs in Alaska.

Current Charges—Amounts received from the public for performance of specific services benefiting the person charged, and from sales of commodities and services, except liquor store sales. Includes fees, assessments, and other reimbursements for current services, rents and sales derived from commodities or services furnished incident to the performance of particular functions, gross income of commercial activities, and the like. Excludes amounts received from other governments (see *Intergovernmental Revenue)* and interdepartmental charges and transfers. Current charges are distinguished from license taxes, which relate to privileges granted by the government or regulatory measures for the protection of the public.

Current Expenditure—All expenditures with the exception of capital outlay. Includes *Current Operations, Assistance and Subsidies,* interest on debt, and *Insurance Benefits and Repayments.*

Current Operation—Direct expenditure for compensation of own officers and employees and for supplies, materials, operating leases, and contractual services except amounts for capital outlay.

Death and Gift Taxes—Taxes imposed on transfer of property at death, in contemplation of death, or as a gift.

Debt—All long-term credit obligations of the government and its agencies whether backed by the government's full faith and credit or nonguaranteed, and all interest-bearing short-term credit obligations. Includes judgments, mortgages, and revenue bonds, as well as general obligation bonds, notes, and interest-bearing warrants. Excludes noninterest-bearing short-term obligations, interfund obligations, amounts owed in a trust or agency capacity, leases, advances, and contingent loans from other governments, and rights of individuals to benefits from government-administered employee retirement funds. *Refunding of Long-Term Debt* is the issuance of long-term obligations in exchange for, or to finance the retirement of, outstanding long-term debt, generally to obtain more favorable interest rates.

Debt Issued—See *Long-Term Debt Issued.*

Debt Offsets—See *Long-Term Debt Offsets.*

Debt Outstanding—All debt obligations remaining unpaid on the date specified.

Debt Retired—See *Long-Term Debt Retired.*

Direct Expenditure—Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of government payments—i.e., all expenditure other than *Intergovernmental Expenditure.*

Document and Stock Transfer Taxes—Taxes on the recording, registering, and transfer of documents such as mortgages, deeds, and securities, except taxes on recording or transfer of motor vehicle titles, which are classified elsewhere.

Earnings on Investments, Insurance Trust Revenue—Interest, dividends, and other earnings on securities held as assets to provide income for insurance trust programs. Includes earnings on securities of State government held by its own insurance trust funds but excludes rental income from real property held by insurance trust funds and rented to other State agencies.

Education—Schools, colleges, and other educational institutions (e.g., for blind, deaf, and other handicapped individuals) and educational programs for adults, veterans, and other special classes. *Higher Education* includes activities of institutions operated by the State, except that agricultural extension services and experiment stations are classified under *Natural Resources,* and hospitals serving the public are classified under *Hospitals.* Revenue and expenditure for dormitories, cafeterias,

athletic events, bookstores, and other *Auxiliary Enterprises* financed mainly through charges for services are reported on a gross basis. *Elementary and Secondary Education* comprises direct State payments (rather than intergovernmental transactions) for operation of local public schools, construction of school buildings, purchase and operation of school buses, and other local school services. Direct State expenditure for *Other Education* includes State educational administration and services, tuition grants, fellowships, aid to private schools, and special programs.

Education Services—Comprises the functions of *Education* and *Libraries.*

Electric Power—Operation and maintenance of electric power system including production or acquisition and distribution of electric power. See under *Utility.*

Elementary and Secondary Education—See under *Education.*

Employee-Retirement Expenditure—Cash payments to beneficiaries (including withdrawals of contributions) of government-administered employee-retirement programs. Excludes cost of administering retirement systems, local government contributions to State-administered employee-retirement systems, and noncontributory gratuities paid to former employees; these are classed under *General Expenditure.*

Employee-Retirement Revenue—Revenue from contributions required of employees for financing government-administered employee-retirement systems, earnings on investments held for such systems, and receipts of State payments for employees covered by government systems. Excludes any contributions by a government, either as employer contributions or for general financial support, to an employee-retirement system. Tax proceeds, donations, and any forms of revenue other than those enumerated above are classified as general revenue rather than employee-retirement revenue, even though such amounts may be received specifically for employee-retirement purposes. For States, includes employer contributions from local governments, for such systems covering local government employees.

Employee-Retirement System—A State-administered contributory plan for financing retirement and associated benefits for State or local government employees. Does not include noncontributory plans. See *Insurance Trust System.*

Employment Security Administration—Administration of unemployment compensation, public employment offices, and related services, and veterans' readjustment allowances. See *Unemployment Compensation Expenditure* for benefit payments under this program.

Environment and Housing—Comprises the functions *Natural Resources, Parks and Recreation, Housing and Community Development, Sewerage, and Solid Waste Management.*

Equipment—Apparatus, furnishings, motor vehicles, office machines, and the like having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment, including both additional equipment and replacements. Expenditures for facilities that are integral parts of structures are classified as expenditure for construction or for purchase of land and existing structures.

Expenditure—All amounts of money paid out by a government—net of recoveries and other correcting transactions—other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Note that expenditure includes only external transactions of a government and excludes noncash transactions such as the provision of perquisites or other payments in-kind.

Financial Administration—Activities involving finance and taxation. Includes central agencies for accounting, auditing, and budgeting; the supervision of local government finances; tax administration; collection, custody, and disbursement of funds; administration of employee-retirement systems; debt and investment administration; and the like.

Fines and Forfeits—Penalties imposed for violation of law and forfeits of amounts on deposit as performance guarantees. Does not include penalties on delinquent taxes.

Fire Protection—Firefighting organization and auxiliary services; fire inspection and investigation; support of volunteer fire forces; and other fire prevention activities. Includes cost of firefighting facilities, such as fire hydrants and water, furnished by other agencies of the government.

Fiscal Year—The 12-month period at the end of which the government or any government agency determines its financial condition and the results of its operations and closes its books.

Fish and Game—Conservation and development of fish and game resources through regulation, protection, and propagation.

Forestry—Conservation, development, and promotion of forests and forest products. Includes forest fire prevention and forest firefighting activities.

Full-Faith and Credit Debt—Long-term debt for which the credit of the government concerned, implying the power of taxation, is unconditionally pledged. Includes

debt payable initially from specific taxes on nontax sources, but representing a liability payable from any other available resources if the pledged sources are insufficient.

Functions—Public purposes served by government activities (education, highways, public welfare, etc.). Expenditure for each function includes amounts for all types of expenditure serving the purpose concerned.

Fund—An accounting device established to control receipt and disbursement of income from sources set aside to support specific activities or attain certain objectives. In the accounts of individual States, each fund is treated as a distinct fiscal entity. Here, however, transactions of funds are consolidated in accordance with the principles described in the introduction to this report.

Gas Supply—Operation and maintenance of gas supply systems including acquisition and distribution of natural gas. See under *Utility.*

General Debt—All debt other than that identified as having been issued specifically for utility purposes. See *Utility Debt.*

General Expenditure—All government expenditure other than the specifically enumerated kinds of expenditure classified as *Utility Expenditure, Liquor Stores Expenditure,* and *Employee-Retirement* or other *Insurance Trust Expenditure.*

General Local Government Support—Amounts distributed to local governments without restriction of function or purpose to which applicable.

General Obligation Debt—Long-term full faith and credit obligations other than those payable initially from nontax revenue. Includes debt payable in the first instance from particular earmarked taxes, such as motor fuel sales taxes or property taxes.

General Public Buildings (State-local)—Provision and maintenance of public buildings not allocated to particular functions. This category is not applied in reporting Federal data.

General Revenue—All government revenue except *Liquor Stores Revenue, Insurance Trust Revenue,* and *Utility Revenue.* The basis for distinction is not the fund or administrative unit receiving particular amounts, but rather the nature of the revenue sources concerned.

General Sales or Gross Receipts Taxes—See under *Sales and Gross Receipts Taxes.*

Government Administration—Comprises the functions of *Financial Administration, Judicial and Legal, and General Public Buildings;* and activities of the governing body, office of the chief executive, and central staff services and agencies concerned with personnel administration, recording, planning, zoning, and the like.

Health—Outpatient health services, other than hospital care, including: public health administration; research and education; categorical health programs; treatment and immunization clinics; nursing; environmental health activities such as air and water pollution control; ambulance service if provided separately from fire protection services; and other general public health activities such as mosquito abatement. School health services provided by health agencies (rather than school agencies) are included here. Sewage treatment operation are classified under *Sewerage.*

Highways—Construction, maintenance, and operation of highways, streets, and related structures, including toll highways, bridges, tunnels, ferries, street lighting, and snow and ice removal. However, highway policing and traffic control are classed under *Police Protection.*

Hospitals—Financing, construction acquisition, maintenance or operation of hospital facilities, provision of hospital care, and support of public or private hospitals. *Own Hospitals* are facilities administered directly by the government concerned; *Other Hospitals* refers to support for hospital services in private hospitals or other governments. However, see *Public Welfare* concerning vendor payments under welfare programs. Nursing homes are included under *Public Welfare* unless they are directly associated with a government hospital.

Housing and Community Development—Construction and operation of housing and redevelopment projects, and other activities to promote or aid housing and community development.

Individual Income Taxes—Taxes on individuals measured by net income and taxes distinctively imposed on special types of income (e.g., interest, dividends, income from intangibles, etc.).

Insurance Benefits and Repayments—Social insurance payments to beneficiaries, employee-retirement annuities and other benefits, and withdrawals of insurance or employee-retirement contributions. Includes only amounts paid to beneficiaries; administrative expenditure for such activities are classified as *Current Operation.*

Insurance Sales and Gross Receipts Taxes—See under *Sales and Gross Receipts Taxes.*

Insurance Trust Expenditure—Cash payments to beneficiaries (including withdrawals of retirement contributions) of employee retirement, unemployment compensation, workmen's compensation, and disability benefit social insurance programs. (See *Insurance Trust System,*

below.) Excludes cost of administering insurance trust activities, State contributions of programs administered by the State or by the Federal Government, intergovernmental expenditure for support of locally administered employee- retirement systems, and noncontributory gratuities paid to former employees.

Insurance Trust Revenue—Revenue from contributions required of employers and employees for financing social insurance programs operated by the State (see *Insurance Trust System,* below) and earnings on assets held for such systems. Excludes any contributions by a State—either as employer contributions or for general financial support—to a social insurance system it administers. Note that tax proceeds, donations, and any forms of revenue other than those enumerated above are classified as *General Revenue*, even though such amounts may be received specifically for insurance trust purposes.

Insurance Trust System—A State-administered plan for compulsory or voluntary social insurance (insurance protection of persons or their survivors against economic hazards arising from retirement, disability, death, accident, illness, unemployment, etc.) through accumulation of assets from contributions, assessments, premiums and the like collected from employers and employees for use in making cash benefit payments to eligible persons covered by the system. Comprises *Employee Retirement, Unemployment Compensation, Workmen's Compensation,* and miscellaneous (accident, sickness, and other disability benefit) systems. In exhibit statistics, each insurance trust system is treated as an entity, with its transactions including intragovernmental amounts. However, intragovernmental transactions are excluded from the insurance trust components of State revenue and expenditure. (See *Insurance Trust Revenue* and *Insurance Trust Expenditure.)*

Interest Earnings—Interest earned on deposits and securities, including amounts for accrued interest on investment securities sold and assets held in *Sinking Funds* as offsets to *Public Debt for Private Purposes.* However, receipts for accrued interest on bonds issued are classified as offsets to interest expenditure. Note that interest earnings shown under *General Revenue* do not include earnings on assets of employee-retirement systems.

Interest Expenditure—Amounts paid for the use of borrowed money. Interest on utility debt is included in *Utility Expenditure.*

Intergovernmental Expenditure—Amounts paid to other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government activities and for specific services for the paying government, or in lieu of taxes. Excludes amounts paid to other governments for purchase of commodities, property, or utility services, any tax imposed and paid as such, and employer contributions for social insurance—e.g., contributions to the Federal Government for Old Age, Survivors', Disability, and Health Insurance for government employees.

Intergovernmental Revenue—Amounts received from other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government functions and specific services for the paying government (e.g., care of prisoners or contractual research), or in lieu of taxes. Excludes amounts received from other governments for sale of property, commodities, and utility services. All intergovernmental revenue is classified as *General Revenue.*

Intergovernmental Revenue for General Local Government Support—Fiscal aid that allows the receiving government unrestricted use as to function or purpose.

Intergovernmental Revenue From Federal Government—Intergovernmental revenue received by a government directly from the Federal Government. For local governments, excludes Federal aid channeled through State governments.

Intergovernmental Revenue From Local Governments—Amounts from local governments for shares in financial support of programs administered by the State; for reimbursements for services performed or expenditures made for them by the State; for application to debt service on State debt issued for their benefit; and for repayment of advances and contingent loans extended to them. Does not include local government contributions to State-administered employee retirement or other insurance trust systems, which are classified as insurance trust revenue, or agency transactions (see *Agency and Private Trust Transactions).* Excludes proceeds from interest on local government securities held by the State and proceeds from State taxes on local government facilities.

Intergovernmental Revenue From State Government—All intergovernmental revenue received from the State government, including amounts originally from the Federal Government but channeled through the State.

Judicial and Legal—Courts and activities associated with courts including law libraries, prosecutorial and defendant programs, probate functions, and juries.

Libraries—Provision of State public library facilities and services, and support of local public library services.

License Taxes—Taxes exacted (either for revenue raising or for regulation) as a condition to the exercise of a business or nonbusiness privilege, at a flat rate or measured by such bases as capital stock, capital surplus,

number of business units, or capacity. Excludes taxes measured directly by transactions, gross or net income, or value of property except those to which only nominal rates apply. "Licenses" based on these latter measures, other than those at nominal rates, are classified according to the measure concerned. Includes "fees" related to licensing activities—automobile inspection, gasoline and oil inspection, professional examinations and licenses, etc.—as well as license taxes producing substantial revenues.

1. **Alcoholic beverages.** Licenses for manufacturing, importing, wholesaling, and retailing alcoholic beverages other than those based on volume or value of transactions or assessed value of property.
2. **Amusements.** License taxes imposed on amusement businesses generally or on specific amusement enterprises (race tracks, theaters, athletic events, etc.). Does not include "licenses" based on value or number of admissions, amount of wagers, or gross or net income, which are classified elsewhere.
3. **Corporations in general.** Franchise license taxes, organization, filing, and entrance fees, and other license taxes which are applicable, with only specific exceptions, to all corporations. Does not include corporation taxes based on value of property, net income, or gross receipts from sales, or taxes imposed distinctively on particular types of corporations (public utilities, insurance companies, etc.).
4. **Hunting and fishing.** Commercial and noncommercial hunting and fishing licenses and shipping permits.
5. **Motor vehicles.** License taxes imposed on owners or operators of motor vehicles, commercial and noncommercial, for the right to use public highways, including charges for title registration and inspection of vehicles. Does not include personal property taxes or sales and gross receipts taxes relating to motor carriers based on assessed value of property, gross receipts, or net income, or other taxes on the business of motor transport.
6. **Motor vehicle operators.** Licenses for privilege of driving motor vehicles, including both private and commercial licenses.
7. **Occupations and businesses, n.e.c.** License taxes (including examination and inspection fees) required of persons engaging in particular professions, trades, or occupations, and such taxes on businesses not elsewhere classified. Includes charges relating to inspection and marketing of seed, feed, fertilizer, gasoline, oil, citrus fruit, and other commodities, and chain store licenses, as well as licenses relating to operation of particular business enterprises.
8. **Public utilities.** License taxes distinctively imposed on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies including government-owned utilities. Does not include taxes measured by gross or net income, units of service sold, or value of property.
9. **Other license taxes.** License taxes not listed separately (e.g., animal licenses, marriage licenses, registration fees on pleasure boats and aircraft, individual permits to purchase liquor, and other nonbusiness privileges).

Liquor Stores—Alcoholic beverage distribution facilities operated by States maintaining State alcoholic beverage monopoly systems. Liquor stores revenue and expenditure, as defined under these headings below, are included in State revenue and expenditure. In addition, the following exhibit financial items relating to liquor store operations are presented:

1. **Cost of goods sold.** Cost to the activity of goods sold to produce the receipts from the sales reported under "Net sales of goods." Amounts are net of purchase discounts and other offsets to purchase price.
2. **Expenditure for licensing and law enforcement.** Amounts recorded in alcoholic beverage monopoly system account as expense for licensing activities undertaken for the State government and enforcement of State liquor laws and regulations. Such amounts are classified as *General Expenditure,* not *Liquor Stores Expenditure.*
3. **Gross profit on sales.** "Net sales of goods" less "Cost of goods sold."
4. **Net contribution to general fund.** Gross transfers plus expenditure for licensing and law enforcement minus receipts from taxes. Represents extent to which liquor store contributed to support of general State government during fiscal period.
5. **Net income.** "Net operating revenues" plus : "Other income" less "Other expense."
6. **Net operating revenue.** "Gross profit on sales" less "Operating expense."
7. **Net sales of goods.** Amount received from sale of liquor and associated services or products, excluding alcoholic beverage taxes and excluding any sales discount, customers' refunds, and other offsets to gross receipts from sales.
8. **Operating expenses.** Charges applicable to operation and maintenance of stores, including storage, handling, and sale of merchandise (other than cost of goods); administration; and other

costs directly related to operation of liquor stores, but excluding expense for licensing and law enforcement activities undertaken by the alcoholic beverage monopoly system.

9. **Other income.** Nonoperating revenue, excluding any receipts from alcoholic beverage taxes.
10. **Receipts from taxes.** Amounts received from alcoholic beverage license and sales taxes that are included in income accounts of the alcoholic beverage monopoly system (classified here as *General Revenue, not Liquor Store Revenue).*
11. **Transfers to general funds (gross).** Total amount turned over to general State government during fiscal period as shown in liquor store accounts. Includes any amounts derived from tax revenue collected by the alcoholic beverage monopoly system.

Liquor Stores Expenditure—Expenditure for purchase of liquor for resale and provision and operation of liquor stores. Excludes expenditure for law enforcement and licensing activities carried out in conjunction with liquor store operations.

Liquor Stores Revenue—Amounts received from sale of liquor by State and/or local liquor stores and other revenue from State and/or local liquor store operations. Excludes any State taxes collected by State liquor monopoly systems.

Long-Term Debt—Debt payable more than 1 year after date of issue.

Long-Term Debt Issued—The par value of long-term debt obligations incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligation authorized but not actually incurred during the fiscal period are not included. *Refunding Issues of Long-Term Debt* represents the par value of refunding bonds issued during the fiscal year.

Long-Term Debt Offsets—Cash and investment assets of sinking funds and other reserve funds, however designated, which are specifically held for redemption of long-term debt, including bond reserve funds, deposits with fiscal agents for the redemption of uncancelled debt, and balances in refunding bond accounts held pending completion of refunding transactions. Offsets also include an amount equal to that recorded as *Public Debt for Private Purposes.*

Long-Term Debt Refunded—See under *Long-Term Debt Retired.*

Long-Term Debt Retired—The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations. *Long-Term Debt Refunded* is the par value of long-term debt retired during the year as a result of refund transactions.

Miscellaneous Commercial Activities—Provision and operation of commercial facilities not classified under particular functions. Includes a bank (North Dakota), a cement plant, hail insurance systems, and the like.

Motor Fuels Sales Taxes—See under *Sales and Gross Receipts Taxes.*

Motor Vehicle Licenses Taxes—See under *License Taxes.*

Municipal Government—Organized local governments authorized in State constitutions and statutes and established to provide government for a specific concentration of population in a defined area. Includes those governments designated as cities, villages, boroughs (except in Alaska), and towns (except in the six New England States, Minnesota, New York, and Wisconsin).

Natural Resources—Conservation, promotion, and development of natural resources, such as soil, water, forests, minerals, and wildlife. Includes irrigation, drainage, flood control, forestry and fire protection, soil reclamation, soil and water conservation, fish and game programs, and agricultural fairs. For the Federal Government, includes agricultural experiment stations and extension services, farm price stabilization programs, farm insurance and credit activities, and multipurpose power and reclamation projects.

N.E.C.—Not elsewhere classified.

Net Long-Term Debt—Long-term debt outstanding minus long-term debt offsets.

Nonguaranteed Debt—Long-term debt payable solely from pledged specific sources—e.g., from earnings of revenue-producing activities (utilities, sewage disposal plants, toll bridges, etc.) from special assessments, or from specific nonproperty taxes. Includes only debt that does not constitute an obligation against any other resource of the government if the pledged sources are insufficient. This category encompasses *Public Debt for Private Purposes.*

Occupations and Business License Taxes—See under *License Taxes.*

Other and Unallocable Expenditure—General expenditure for purposes and activities not falling within any standard functional category and unallocated amounts relating to two or more functions.

Other Hospitals—See under *Hospitals.*

Own Hospitals—See under *Hospitals.*

Parimutuel Taxes—See under *Sales and Gross Receipts Taxes.*

Parking Facilities—Construction, purchase, maintenance, and operation of public-use parking lots, garages, parking meters, and other distinctive parking facilities on a commercial basis.

Parks and Recreation—Provision and support of recreational and cultural-scientific facilities and activities including golf courses, playing fields, playgrounds, public beaches, swimming pools, tennis courts, parks, auditoriums, stadiums, auto camps, recreation piers, marinas, botanical gardens, galleries, museums, and zoos. Also includes building and operation of convention centers and exhibition halls.

Police Protection—Preservation of law and order and traffic safety. Includes police patrols and communications, crime prevention activities, detention and custody of persons awaiting trial, traffic safety, and vehicular inspection.

Postal Service—Activities of the Federal postal service are reported on a gross basis, without deduction for receipts from charges. Excludes subsidies to airlines, classed under *Air Transportation.*

Property Taxes—Taxes conditioned on ownership of property and measured by its value. Includes general property taxes related to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates, and taxes on selected types of property, such as motor vehicles, or on certain or all intangibles.

Property Tax Relief—Amounts received distinctly as reimbursement for State-mandated tax relief programs that have resulted in foregone tax revenue. Includes payments under property tax relief, renters' relief, and similar programs.

Protective Inspection and Regulation—Regulation of private enterprise for the protection of the public and inspection of hazardous activities except for major functions, such as fire prevention, health, natural resources, etc. Distinctive licensing collection activities are classed under *Financial Administration.*

Public Safety—Comprises the functions of *Police Protection, Fire Protection, Correction, and Protective Inspection and Regulation.*

Public Debt for Private Purposes—Credit obligations of a government or its agencies issued for the purpose of directly funding private sector activities. These activities include: industrial and commercial development, pollution control of private sector facilities, housing and mortgage loans, private hospital construction, student loans, sports stadia, convention centers, shopping malls, and other private projects. This debt is assigned to the government under whose authority the bonds were issued.

Public Utility Taxes—See under *License Taxes* and *Sales and Gross Receipts Taxes.*

Public Welfare—Support of and assistance to needy persons contingent upon their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include: *Cash Assistance* paid directly to needy persons under the categorical programs (Old Age Assistance, Aid to Families with Dependent Children, Aid to the Blind, and Aid to the Disabled) and under any other welfare programs; *Vendor Payments* made directly to private purveyors for medical care, burials, and other commodities and services provided under welfare programs; and provision and operation by the government of welfare institutions including nursing homes not directly associated with a government hospital. Other public welfare includes payments to other governments for welfare purposes, amounts for administration, support of private welfare agencies, and other public welfare services. *Health* and *Hospital* services provided directly by the government through its own hospitals and health agencies, and any payments to other governments for such purposes are classed under those functional headings rather than here.

Purchase of Land and Existing Structures—Purchase of these assets as such, purchase of rights-of-way, payments on capital leases, and title search and similar activity associated with the purchase transactions.

Refunding—The issuance of long-term debt in exchange for, or to provide funds for, the retirement of long-term debt already outstanding.

Regular Highway Facilities—State expenditure for *Highways,* other than toll facilities, is classified under this heading.

Rents—Amounts received from the temporary possession of building, land, or other property including revenue from leases of land relating to natural resource exploration and production.

Rental revenues exclude income from particular facilities such as hospitals or housing that can be functionally classified; these functionally related amounts are treated as *Current Charges.* See also *Royalties.*

Revenue—All amounts of money received by a government from external sources—net of refunds and other correcting transactions—other than from issuance of debt, liquidation of investments, and as agency and

private trust transactions. Note that revenue excludes noncash transactions such as receipt of services, commodities, or other "receipts in-kind."

Royalties—A government's compensation for granting the privilege of sale or development of a resource or product. See also *Rents.*

Salaries and Wages—Amount expended for compensation of employees. Consists of gross amounts without deduction of withholdings for income tax, Federal Social Security, or retirement coverage.

Sale of Property—Sale of real property and improvements. Excludes sale of securities and sale of commodities, equipment, and other personal property.

Sales and Gross Receipts Taxes—Taxes, including "licenses" at more than nominal rates, based on volume or value of transfers of goods or services; upon gross receipts, or upon gross income; and related taxes based upon use, storage, production (other than severance of natural resources), importation, or consumption of goods. Dealer discounts of "commissions" allowed to merchants for collection of taxes from consumers are excluded. Comprises:

1. **General Sales or Gross Receipts Taxes.** Sales or gross receipts taxes which are applicable with only specified exceptions to all types of goods and services, or all gross income, whether at a single rate or at classified rates. Taxes imposed distinctively upon sales or gross receipts from selected commodities, services, or businesses are reported separately under category 2 below.

2. **Selective Sales and Gross Receipts Taxes.** Sales and gross receipts taxes imposed on sales of particular commodities or services or gross receipts of particular businesses, separately and apart from the application of general sales and gross receipts taxes. Specific taxes on items such as alcoholic beverages or tobacco products are examples.

   a. **Alcoholic beverages.** Selective sales and gross receipts taxes on alcoholic beverages.

   b. **Amusements.** Selective sales and gross receipts taxes on admission tickets or admission charges and on gross receipts of all or specified types of amusement businesses.

   c. **Insurance.** Taxes imposed distinctively on insurance companies and measured by gross premiums or adjusted gross premiums.

   d. **Motor fuels.** Selective sales and gross receipts taxes on gasoline, diesel oil, and other fuels used in motor vehicles, including aircraft fuel. Note that any amounts refunded are deducted from gross collections.

   e. **Parimutuels.** Taxes measured by amounts wagered at race tracks, including "breakage" collected by the government.

   f. **Public utilities.** Taxes imposed distinctively on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies and measured by gross receipts, gross earnings, or units of service sold. Taxes levied on such companies on other bases are classified elsewhere in accordance with the nature of the tax.

   g. **Tobacco products.** Selective sales and gross receipts taxes on tobacco products, including cigarette tubes and papers.

   h. **Other selective sales and gross receipts taxes.** Selective sales and gross receipts taxes relating to specific commodities, businesses, or services not separately enumerated (lubrication oil, fuel, other than motor fuel, meals, margarine, cement, etc.).

Sanitation—Comprises *Sewerage* and *Solid Waste Management;* see below. Sanitary engineering, smoke regulation, and other health activities are classified under *Health.*

School District Governments—Organized local entities providing public elementary, secondary, and/or higher education which, under State law, have sufficient administration and fiscal autonomy to qualify as separate governments. Excludes dependent public school systems of county, municipal, township, or State governments.

Securities—Stocks and bonds, notes, mortgages, and other formal evidence of indebtedness.

Selective Sales and Gross Receipts Taxes—See under *Sales and Gross Receipts Taxes.*

Severance Taxes—Taxes imposed distinctively on removal of natural products (e.g., oil, gas, other minerals, timber, fish, etc.) from land or water and measured by value or quantity of products removed or sold.

Sewerage—Provision of sanitary and storm sewers and sewage disposal facilities and services, and payments to other governments for such purposes.

Short-Term Debt—Interest-bearing debt payable within 1 year from date of issue, such as bond anticipation notes, bank loans, tax anticipation notes and warrants. Includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.

Sinking Funds—Funds established specifically for the redemption of long-term debt principal.

Social Insurance Administration—For State and local governments consists of *Employment Security Administration* activities; that is, the administration of unemployment compensation programs and employment offices only. Includes also Federal administration of Social Security (Old Age, Survivors', Disability, and Health Insurance) and other social insurance programs.

Social Services and Income Maintenance—Comprises the functions of *Public Welfare, Hospitals, Health, Social Insurance Administration,* and *Veterans' Services.*

Solid Waste Management—Street cleaning, solid waste collection and disposal, and provision of sanitary landfills and resource recovery facilities.

Space Research and Technology—Federal space activities, comprising programs of the National Aeronautics and Space Administration.

Special District Governments—All organized local entities (other than counties, municipalities, townships, or school districts) authorized by State law to provide only one or a limited number of designated functions, and with sufficient administrative and fiscal autonomy to qualify as separate governments; known by a variety of titles, including districts, authorities, boards, and commissions.

Special Assessments—Compulsory contributions collected from owners of property benefited by special public improvements (street paving, sidewalks, sewer lines, etc.) to defray the cost of such improvements (either directly or through payment of debt service on indebtedness incurred to finance the improvements) and apportioned according to the assumed benefits to the property affected by the improvements.

State Government—The State government in each case consists of the legislative, executive, and judicial branches of government and all departments, boards, commissions, and other organizational units. It also includes any semiautonomous authorities, institutions of higher education, districts and other agencies that are subject to administrative and fiscal control by the State through its appointment of officers, determination of budgets, approval of plans, and other devices. For all such agencies, the financial information in this report represents their gross transactions with the public and other governments, rather than only the net effect of such transactions on central State funds. Each data item for a State government consists of the sum of amounts of the type described for all funds and accounts—including not only the general fund but also special revenue funds, sinking funds, public trust funds, bond funds, and all other special funds.

State Welfare Institutions—State institutions for care of needy veterans, dependent children, aged, and others. Encompasses nursing homes not directly associated with a government hospital. Does not include hospitals and institutions for the handicapped, provision for care of the needy in local government or private institutions or homes, or general support of private welfare institutions.

Taxes—Compulsory contributions exacted by a government for public purposes, except employee and employer assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by a government. Note that local government tax revenue excludes any amounts from shares of State-imposed and collected taxes, which are classified as *Intergovernmental Revenue.*

Tobacco Products Sales Taxes—See under *Sales and Gross Receipts Taxes.*

Toll Highway Facilities—Toll turnpikes and toll roads, toll bridges, ferries, and toll tunnels operated by State agencies. Expenditure for this purpose includes only acquisition, construction, and maintenance of State facilities; it does not include any debt service on toll facility debt or any aid to local governments for toll facilities.

Township Governments—Organized local governments authorized in State constitutions and statutes and established to provide general government for areas defined without regard to population concentration. Includes those governments designated as towns in Connecticut, Maine (including organized plantations), Massachusetts, Minnesota, New Hampshire (including organized locations), New York, Rhode Island, Vermont, and Wisconsin, plus townships in other States.

Transit—Construction, maintenance, and operation of public mass transit systems—bus, commuter rail, light rail, or subway systems. Excludes systems established solely to transport elementary and secondary school pupils. Ferry systems are classified under *Highways.* See under *Utility.*

Transit Subsidies—Payments in support of subway, bus, surface rail and street railroad, and other passenger transportation systems, including public support of a private utility or railroad and intergovernmental subsidy payments. Excludes amounts paid by a parent government to its dependent transit utility. See under *Utility.*

Transportation—Comprises the *General Expenditure* functions of *Highways, Air Transportation, Parking Facilities, Water Transport and Terminals,* and *Transit Subsidies.*

Unemployment Compensation Revenue—Employer (and in some cases employee) contributions, interest on investments, and net Federal advances and contributions for unemployment compensation programs.

Unemployment Compensation Expenditure—Comprises payments made to beneficiaries under basic provisions of unemployment compensation programs and special program payments, such as for extended benefits triggered by economic conditions.

Utility—A government-owned and -operated water supply, electric light and power, gas supply, or transit system. Excludes government revenue, expenditure, and debt relating to utility facilities leased to other governments or persons, and other commercial type activities of governments, such as port facilities, airports, housing projects, radio stations, steam plants, ferries, abattoirs, and the like which are classified as general government activities. See also *Transit Subsidies*.

Utility Debt—Debt originally issued specifically to finance government-owned and -operated water, electric, gas, or transit utility facilities.

Utility Expenditure—Expenditure for construction of utility facilities or equipment, for production and distribution of utility commodities and services (except those furnished to parent government), and for interest on *Utility Debt*. Does not include expenditure in connection with administration of utility debt and investments (treated as *General Expenditure*) and the cost of providing services to the parent government (such costs, when identifiable, are treated as expenditure for the function served).

Utility Revenue—Revenue from sale of utility commodities and services to the public and to other governments. Does not include amounts from sales to the parent government. Also excludes income from utility fund investments and from other nonoperating properties (treated as *General Revenue*). Any revenue from taxes, special assessments, and intergovernmental aid is classified as *General Revenue*, not *Utility Revenue*.

Vendor Payments—See under *Public Welfare*.

Veterans' Services—Cash bonuses to veterans and other financial grants not contingent on need, administration of bonus payments, veterans' information and guidance services, and other veterans' services not classified under *Public Welfare*, *Education*, *Hospitals*, or other functions.

Water Supply—Operation and maintenance of water supply system including acquisition and distribution of water to the general public or to other governments for domestic or industrial use. Acquisition and distribution of water for irrigation of agricultural lands are classified under *Natural Resources*. See under *Utility*.

Water Transport and Terminals—Construction, maintenance, operation, and support of canals and other waterways, harbors, docks, wharves, and related marine terminal facilities.

Withdrawals, Insurance Trust—See *Insurance Trust Expenditure*.

Workers' Compensation Expenditure—Insurance trust expenditure for State-administered workers' compensation systems. Consists of cash benefit payments to injured workers covered by the system. Excludes State contributions to system on behalf of State employees and expenditure for administration.

Workers' Compensation Revenue—Employer premiums, assessments and other contributions to State-administered workers' compensation systems and earnings on investments of systems. Excludes contributions for State government for State employees covered by system.

Workers' Compensation System—A State-administered plan for compulsory accident and injury insurance of workers through accumulation of assets from contributions collected from employers for financing cash benefits to eligible injured workers.

Appendix B.
Notes Relating to State Government Finances

Part 1. Classification Change Effective for the 1988 Annual Survey of Government Finances

Effective with the fiscal year 1988 survey, certain classification changes affected both the presentation of data in this report series and the nature of the data themselves. The chart below lists the major changes and some of their effects.

Fiscal year 1988 classification change	Table (s) affected	Effects on publication and data
Intergovernmental payments to counties, municipalities, and townships have been combined into a single amount.	13	Detail on payments to these types of local government no longer exists.
Payments for capital leases (e.g., lease purchase agreements) are treated as *Capital Outlay* expenditure. Previously they were *Current Operations* expenditure.	1, 2, 10, 12, 15	Change in expenditures from *Current Operation to Capital Outlay*. [See also note below on Construction Data Improvements]
Expenditure for *Waste Management* (formerly called *Sanitation Other than Sewerage)* is now reported for State governments. In the past, it was included in *Other and Unallocable.*	1,2	New category available for State government created corresponding decrease in *Other and Unallocable* function.
Cash and Security Holdings detail by type of holding (e.g., cash and deposits, Federal securities, etc.) are no longer reported, with the exception of employee retirement system assets.	1, 18, 24, 25, 28, 31, 34	Tables show summary information only for cash and security holdings in other than employee retirement systems.
Data on long-term indebtedness by function have been consolidated into eight functional categories: • Four utility functions—Water, Electric, Gas, and Transit • Elementary and Secondary Education • Higher and Other Education • Public Debt for Private Purposes (new category) • Other and Unallocable debt	1, 17, 28, 31, 34,	Debt for functions such as *Highways, Hospitals,* and *Sewerage* are now included in the *Other and Unallocable* functional category or, in some cases, in the new *Public Debt for Private Purposes.* The meaning of the *Other and Unallocable* debt category has been altered substantially.
Public Debt for Private Purposes is a newly created functional debt category. It includes debt that in prior reports was classified in several different places: from the *Other and Unallocable* debt category, debt related to purposes such as industrial and commercial development, pollution control, and mortgage revenue; from the education debt categories, bonds issued for making student education loans; and from specific functional debt categories that no longer exist (e.g., hospitals, sewerage), any applicable debt.	1, 17, 28, 31, 34	The meaning of the *Other and Unallocable* debt category has been altered substantially. It now not only includes debt categories that no longer exit, but also excludes industrial development debt and the like categorized as *Public Debt for Private Purposes.* Both education debt categories might show the effects of reclassifying student education loan debt.

Part 1. Classification Change Effective for the 1988 Annual Survey of Government Finances—Continued

Effective with the fiscal year 1988 survey, certain classification changes affected both the presentation of data in this report series and the nature of the data themselves. The chart below lists the major changes and some of their effects.

Fiscal year 1988 classification change	Table (s) affected	Effects on publication and data
Establishment of the *Public Debt for Private Purposes* debt category created the following changes in revenues and cash and securities data:		
• Sinking fund assets (offsets to long term debt) include an amount equal to *Public Debt for Private Purposes.* In the past, this treatment applied only to mortgage revenue bonds.	1, 3, 16, 18, 28, 31, 34	Significant increases occurred in offsets to long-term debt. *Net Long-Term Debt Outstanding,* a calculation using these offsets, therefore declined sharply.
• *Interest Earnings* now includes amounts received and used to pay interest on all *Public Debt for Private Purposes*. Previously, these receipts were classified in three different revenue categories: for mortgage revenue bonds, they were included as *Interest Earnings;* for industrial development bonds, they were included as *Rents;* and in a few instances where insufficient information was available, they were included as unspecified *Miscellaneous General Revenue.*	1, 3, 4, 7	*Interest Earnings* increased, showing a shift from *Rents* and other *Miscellaneous General Revenues.*
The *Full Faith and Credit Debt* category no longer distinguishes between general obligation debt and debt payable initially from specified nontax revenue.	16	The remaining detail separates long-term debt outstanding between *Full Faith and Credit* and *Nonguaranteed* only, with no further subcategorization.

Part 2. Explanations of Unique Circumstances and Their Effects

Construction Data Improvement—The Effect on Highways Expenditures

The Bureau of the Census undertook a major review of the elements that comprise *Construction* data during the 1988 Annual Survey of Government Finances. The review, in general, corroborated the historical integrity of the *Construction* data. In only one functional area, *Highways Construction,* did the reevaluation result in a noticeable deviation from prior year data.

The improvements in the *Highways Construction* data primarily involved shifting highway department outlays for construction engineering, design and planning, and contract supervision from *Current Operations* to *Construction,* though there were other, more modest alterations. The change in national totals for Highways Construction is estimated to be an increase of about 6 percent. *Highways Current Operations* is estimated to have decreased about 4 percent. Any analysis of these data should take into account that the effect of these adjustments varied considerably among the States.

Unemployment Compensation Data—Negative Amounts Resulting from the Repayment of Federal Advances

The Unemployment Compensation (UC) system is a cooperative Federal-State program in which the Federal Government maintains a trust fund holding all receipts from Federal and State unemployment taxes. States, in turn, withdraw monies from the trust fund to pay benefits. The Federal Government also advances monies to the State governments when their trust fund balances are insufficient to pay benefits. In Census reports, the repayments of these advances are treated as offsets to the current year UC revenues. This is to maintain the functional integrity of the data because the repayments do not represent UC benefit payments to individuals; these have already been accounted for in the year the advances were given.

In the fiscal year 1988 data, eight States had repayments that exceeded the current year Federal payments to their State UC fund. For the States of Louisiana and West Virginia, both of which issued debt to fund their repayment of Federal advances, the amount of the repayments exceeded the total UC revenue resulting in negative UC revenues of -$472 million and -$54 million, respectively. Analyses of the data should take into account the fact that larger totals incorporate all these negative amounts.

Unemployment Compensation Data—The Effect of Debt Issuance in Louisiana and West Virginia

In fiscal year 1988, the States of Louisiana and West Virginia issued debt of $980 million and $260 million, respectively, to provide additional sources of funding for their unemployment compensation (UC) funds. The data in this report reflect the following methods of handling the related financial activity:

a. *Revenue*—UC contributions (State UC tax) to the States were divided into two parts. Normal payments were counted as an UC revenue and amounts to cover the retirement of the principal and interest on the debt were included as a Miscellaneous *General Revenue*.

b. *Expenditure*—The interest paid on the bonds was placed under *General Interest on Debt*.

c. *Indebtedness*—Both issues were classified as *Long-Term Full Faith and Credit debt*.

d. *Interfund Transfer*—The proceeds from the bond issue became a transfer from the general government to an insurance trust fund.

Part 3. Notes Relating to Tabular Presentation of Data

The following notes provide an explanation of specific State data items in the tables of this report.

TABLE 5

State	Column	Note
California	10	Includes $2,065,141,000 received by the University of California for energy research, $24,326,000 from the Exxon Overcharge penalty repayments, and $24,582,000 in transportation and mass transit planning grants.
Florida	10	Includes $125,289,000 in Job Training Partnership Act grants and $50,930,000 from the Older American Act.
Illinois	10	Includes $146,711,000 in Job Training Partnership Act grants.
New Jersey	10	Includes $200,283,000 transit subsidies, $43,189,000 unemployment assistance, and $23,064,000 from the Older American Act.
New York	10	Includes $507,608,000 transit subsidies to the Transportation Authorities, $178,960,000 for the Job Training Partnership Act, $79,060,000 from the Older American Act, and $28,609,000 from the Exxon Overcharge penalty repayments.
Ohio	10	Includes $146,615,000 in Job Training Partnership Act grants and $71,270,000 for Water Pollution Control.
Pennsylvania	10	Includes $126,333,000 for the Job Training Partnership Act and $50,472,000 from the Older American Act.
California	16	Includes $47,240,000 reimbursement to Department of Forestry.
Massachusetts	16	Includes $117,700,000 from Massachusetts Bay Transportation Authority and $67,500,000 received by Metropolitan District Commission from local governments for parks, sewers, and water service.

Part 3. Notes Relating to Tabular Presentation of Data—Continued

The following notes provide an explanation of specific State data items in the tables of this report.

State	Column	Note
New York	16	Includes $622,355,000 allocation to Municipal Assistance Corporation and $500,474,000 received by Transportation Authorities and $23,579,000 from the Triboro Bridge Authority.
	TABLE 7	
California	15	Includes $249,282,000 water resource sales.
North Dakota	19	Includes $72,111,000 revenue of Bank of North Dakota and $45,555,000 of Mill and Elevator Association.
South Dakota	19	Revenue of cement plant.
Alaska	22	Includes $818,421,000 earnings of Alaska Permanent Fund and $471,840,000 of Alaska Housing Finance Corporation.
New Jersey	22	Includes $436,779,000 earnings of New Jersey Economic Development Authority.
New York	22	Includes $110,167,000 earnings of New York State Municipal Assistance Corporation, $201,178,000 of New York State Housing Finance Agency, $237,022,000 of New York State Mortgage Agency and $191,178,000 of New York State Dormitory Authority.
New York	28	Includes $129,969,000 proceeds of sale of tax benefits by New York State Metropolitan Transportation Authority.
	TABLE 8	
Montana	4	Data are for fiscal year 1987.
New Hampshire	4	Data are for fiscal year 1987.
Ohio	4	Includes fiscal year 1987 data for the Ohio State Public Employees Retirement System.
	TABLE 9	
Montana	7	Data are for fiscal year 1987.
New Hampshire	7	Data are for fiscal year 1987.
Ohio	7	Includes fiscal year 1987 data for the Ohio State Public Employees Retirement System.

Part 3. Notes Relating to Tabular Presentation of Data—Continued

The following notes provide an explanation of specific State data items in the tables of this report.

TABLE 11

State	Column	Note
California	42	Includes $318,486,000 interest on Veterans' Farm and Home Building Bonds, $213,039,000 on City Housing Finance Agency Bonds, and $362,164,000 for health facilities.
Illinois	42	Includes $132,081,000 interest payments on environmental facilities debt, $245,342,000 on debt of Illinois Health Facilities Authority, and $164,433,000 on debt of Illinois Housing Development Authority.
Massachusetts	42	Includes $283,797,000 interest payments of Massachusetts Health and Education Facilities Authority and $214,129,000 of Massachusetts Housing Finance Agency.
New Jersey	42	Includes $430,987,000 interest payments of New Jersey Economic Development Authority, $203,380,000 of New Jersey Housing and Mortgage Finance Agency, and $271,293,000 of New Jersey Health Care Facilities Financing Authority.
New York	42	Includes $584,065,000 interest payments of New York State Municipal Assistance Corporation and $387,951,000 of New York State Housing Finance Authority.
Ohio	42	Includes $147,103,000 interest payments of Ohio Public Facilities Commission, $119,584,000 of Ohio Air Quality Development Authority, and $123,844,000 of Ohio Water Quality Development Authority.
North Dakota	44	Includes $65,207,000 expenditure of Bank of North Dakota and $43,740,000 of Mill and Elevator Association.
South Dakota	44	Expenditure of cement plant.
California	45	Includes $2,065,141,000 expenditures by the University of California for energy research, $471,856,000 for renters' tax relief, and $25,692,000 for energy conservation and development.

Part 3. Notes Relating to Tabular Presentation of Data—Continued

The following notes provide an explanation of specific State data items in the tables of this report.

State	Column	Note
Illinois	45	Includes $139,452,000 group insurance payments for State personnel, $96,918,000 for senior citizens' tax relief, and $40,875,000 for lottery operations.
Massachusetts	45	Includes $282,880,000 group insurance payments and $34,828,000 aid to the elderly.
New Jersey	45	Includes $303,153,000 homestead exemption payments, $194,283,000 social security taxes, $168,338,000 for State employee health benefits, and $102,175,000 for State aid to municipalities.
New York	45	Includes $371,083,000 for health insurance.
Texas	45	Includes $262,341,000 for State employees' retirement.
	TABLE 13	
Massachusetts	4	Includes $1,589,858,000 education subsidies, $817,490,000 assistance to cities and towns, and $215,000,000 lottery distribution.
Indiana	7	Includes $522,894,000 property tax replacement distribution to local governments.
Maine	7	Includes $428,271,000 for local schools.
New Jersey	7	Includes $1,034,227,000 property tax relief and shared revenues.
Ohio	7	Includes $212,662,000 tax relief payments.
Wisconsin	7	Includes $234,258,000 in Community Mental Health Assistance.
	TABLE 14	
California	2	Includes $13,349,017,000 distribution of State and Federal funds to school districts and $2,158,506,000 community college grants.
New York	2	Includes $7,627,493,000 general school support and $283,813,000 community college support.

Part 3. **Notes Relating to Tabular Presentation of Data**—Continued

The following notes provide an explanation of specific State data items in the tables of this report.

State	Column	Note
Texas	2	Includes $5,677,244,000 in support to school districts and $430,626,000 for junior college support.
California	3	Includes $3,770,554,000 aid to local governments for families with dependent children and $1,846,496,000 reimbursement to Federal Government for supplemental security income program.
New York	3	Includes $1,528,655,000 aid to local governments for families with dependent children and $992,950,000 vendor payment to New York City Hospital Corporation.
California	4	Includes $1,754,121,000 shared motor vehicle license taxes.
	TABLE 17	
California	3	Includes $4,133,325,000 Veterans' Farm and Home Building Debt and $2,746,815,000 debt of California Housing Finance Agency.
Connecticut	3	Includes $2,188,135,000 debt of Connecticut Housing Finance Agency and $1,837,521,000 debt of Connecticut Development Authority.
Illinois	3	Includes $3,414,191,000 debt of Illinois Health Facilities Authority, $1,782,851 debt of Illinois Housing Development Authority, and $1,586,346,000 debt of Illinois Environmental Facilities Finance Authority.
Louisiana	3	Includes $584,984,000 debt of Louisiana Housing Finance Agency and $2,775,722,000 industrial debt of Louisiana Public Facilities Authority.
Massachusetts	3	Includes $2,931,999,000 debt of Massachusetts Housing Finance Agency.
New Jersey	3	Includes $4,761,326,000 debt of New Jersey Economic Development Authority and $2,502,262,000 of New Jersey Housing and Mortgage Finance Authority.

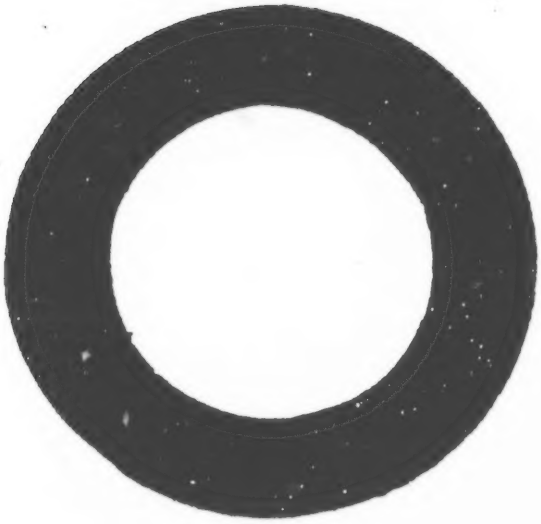
Part 3. Notes Relating to Tabular Presentation of Data—Continued

The following notes provide an explanation of specific State data items in the tables of this report.

State	Column	Note
New York	3	Includes $2,204,789,000 of New York State Mortgage Agency and $1,765,453,000 of Urban Development Corporation.
Ohio	3	Includes $1,550,436,000 debt of Ohio Air Quality Development Authority.
Pennsylvania	3	Includes $1,668,842,000 debt of Pennsylvania Housing Finance Agency, $1,053,792,000 debt of Higher Education Building Authority, and $452,000,000 debt of Higher Education Assistance Agency.
Illinois	6	Includes $146,523,000 debt for miscellaneous capital development and $1,332,800,000 transportation bonds.
Massachusetts	6	Includes $3,077,180,000 debt for miscellaneous capital development.
New York	6	Includes $7,635,833,000 debt of Municipal Assistance Corporation.
Ohio	6	Includes $981,510,000 of Ohio Building Authority and $417,195,000 of Ohio Department of Development Authority.
Oregon	6	Includes $5,422,403,000 Veterans' Welfare Bonds.
Pennsylvania	6	Includes $4,338,462,000 debt for miscellaneous development.
	TABLE 18	
Montana	3	Data are for fiscal year 1987.
New Hampshire	3	Data are for fiscal year 1987.
Ohio	3	Includes fiscal year 1987 data for the Ohio State Public Employees Retirement System.
	TABLE 22	
Montana	All	Data are for fiscal year 1987.
New Hampshire	All	Data are for fiscal year 1987.
Ohio	All	Includes fiscal year 1987 data for the Ohio State Public Employees Retirement System.

Appendix C.
Two-Letter State Abbreviations

State	Abbreviation	State	Abbreviation
Alabama	AL	Montana	MT
Alaska	AK	Nebraska	NE
Arizona	AZ	Nevada	NV
Arkansas	AR	New Hampshire	NH
California	CA	New Jersey	NJ
Colorado	CO	New Mexico	NM
Connecticut	CT	New York	NY
Delaware	DE	North Carolina	NC
Florida	FL	North Dakota	ND
Georgia	GA	Ohio	OH
Hawaii	HI	Oklahoma	OK
Idaho	ID	Oregon	OR
Illinois	IL	Pennsylvania	PA
Indiana	IN	Rhode Island	RI
Iowa	IA	South Carolina	SC
Kansas	KS	South Dakota	SD
Kentucky	KY	Tennessee	TN
Louisiana	LA	Texas	TX
Maine	ME	Utah	UT
Maryland	MD	Vermont	VT
Massachusetts	MA	Virginia	VA
Michigan	MI	Washington	WA
Minnesota	MN	West Virginia	WV
Mississippi	MS	Wisconsin	WI
Missouri	MO	Wyoming	WY



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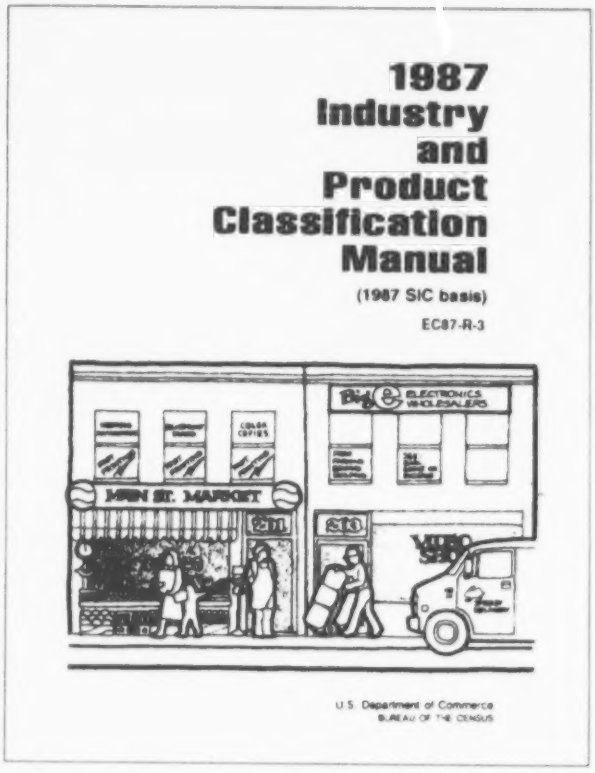

THE INDUSTRY AND PRODUCT CLASSIFICATION MANUAL, until this 1987 edition, was an internal Bureau of the Census reference document used primarily to assign SIC-based codes to industries and products for the economic censuses and current surveys. Because of data users' interest and many requests, the Census Bureau is making this publication available to the public.

This publication is widely used within the economic area of the Census Bureau to provide consistent assignment of industry codes. This publication will provide coding information as related to the Census Bureau's economic programs and can be a valuable adjunct resource document to the 1987 SIC Manual.

One of the major highlights of this publication is the subdivision of the 1987 SIC Manual's four-digit industries into greater detail for the Transportation, Communications, Electric, Gas, and Sanitary Services; Wholesale Trade; Retail Trade; and Services Divisions. Other highlights include the following:

- Industrial coverage of the Economic and Agriculture Censuses described within the context of each SIC division.
- Information on report forms used in collecting data for the Census Bureau's economic programs.
- Census Bureau's interpretation, in applying the establishment concept as defined in the 1987 SIC Manual.
- Narrative descriptions and establishment concepts of each SIC division including discussions on borderline activities which may or may not be covered within that division.
- A list of the industry codes, titles, and census form numbers used to collect data by industry, for each SIC division.
- An alphabetic index to industries for various activities and products, for each SIC division.
- A separate section on auxiliary establishments.

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